

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 34.

*Head-Quarters, Camp Ghursunku,**The 2nd April 1860.*

Appointment.—Mr. P. Fitzpatrick is re-appointed an Assistant Supervisor in the Department Public Works and posted to Oudh, with effect from date of joining.

No. 36.

Notification.—Mr. A. J. L. Perrier, c. n., Barrackpoor Division, is transferred to the North-Western Provinces, and appointed to officiate in the Executive charge of the 6th Division Grand Trunk Road for Captain C. B. Stuart, about to proceed on Sick leave to England.

No. 37.

Appointment.—Lieutenant E. C. Garstin, 29th Native Infantry, is appointed a Probationary Assistant Engineer, and posted to the Punjab from date of joining.

H. YULE, *Lieut.-Colonel,*
Secy. to the Govt. of India,
with the Governor-General.

No. 64.

Fort William, the 10th April 1860.

Notification.—Mr. W. Boate, temporary Assistant Engineer, 2nd Class, attached to the 21-Pergunnah Division of Embankments, is permitted to resign his appointment in the Public Works Department, with effect from the 10th February 1860.

No. 65.

Erratum.—The 7th or Cuttack Circle, as constituted under Notification No. 18, dated the 26th January 1860, will extend to the *Bijarnee* River and not the Brahminee River, as stated in that Notification.

C. H. DICKENS, *Captain,*
Offg. Secy. to the Govt. of India.

Orders by the
Lieutenant-Governor of Bengal.

No. 1623.

APPOINTMENTS.—*The 29th March 1860.*—Messrs. W. B. Buckle and E. Sandys to be Members of the Local Committee of Public Instruction at Chittagong.

Mr. H. Balfour to be Secretary of the Local Committee of Public Instruction at Bograh.

Baboo Banee Madhub Shome to be a Member of the Local Committee of Public Instruction at Purneah.

Rajah Sufteesh Chunder Roy Bahadoor to be a Member of the Dispensary Committee at Nuddea.

The 5th April 1860.—Mr. J. S. Spankie to be Magistrate and Collector of Bhangulpore.

Mr. E. W. Molony to be Magistrate and Collector of Maldah, but to continue to officiate until further orders as Magistrate and Collector of Jessore.

Mr. A. J. R. Bainbridge to be Joint Magistrate and Deputy Collector of Moorshedabad, but to continue to officiate until further orders as Magistrate and Collector of Pubna.

Mr. C. B. Skinner, Officiating Joint Magistrate and Deputy Collector of Jessore, to be Joint Magistrate and Deputy Collector of that District.

Mr. H. Muspratt, Officiating Joint Magistrate and Deputy Collector of Backergunge, to be Joint Magistrate and Deputy Collector of that District.

Mr. W. J. Herschel to be Magistrate and Collector of Furreedpore, but to continue to officiate until further orders as Magistrate and Collector of Nuddea.

Mr. T. B. Lane, Officiating Magistrate of Howrah, to be Magistrate of that District.

Mr. S. H. C. Taylor, Officiating Joint Magistrate and Deputy Collector of Rajshahye, to be Joint Magistrate and Deputy Collector of that District, but to officiate as Magistrate and Collector of Maldah, until relieved by Mr. Lewis.

Mr. J. M. Lewis to officiate as Magistrate and Collector of Maldah.

Mr. H. H. Robinson to be Joint Magistrate and Deputy Collector of Purneah, but to continue to officiate until further orders as Magistrate and Collector of Chumparan.

Mr. L. R. Tottenham to be a Joint Magistrate and Deputy Collector of the 2nd Grade.

Mr. H. T. Prinsep to be a Joint Magistrate and Deputy Collector of the 2nd Grade.

Mr. H. B. Simson to be a Joint Magistrate and Deputy Collector of the 2nd Grade.

Mr. H. W. Alexander to be a Joint Magistrate and Deputy Collector of the 2nd Grade, and to have charge of the Sub-Division of Nattore.

Mr. F. G. Millett to officiate as Joint Magistrate and Deputy Collector of Moorshedabad.

The 9th April 1860.—Mr. E. M. Reily, Deputy Magistrate and Deputy Collector, to the charge of the Sub-Division of Tumlook, and to exercise the full powers of a Magistrate in Midnapore.

Mr. G. U. Yule, Commissioner of Bhangulpore, is vested with powers of a Sessions Judge in Moorshedabad.

The 10th April 1860.—Baboo Pertaub Chunder Chatterjee, B.A. and B.L., to be a Deputy Magistrate under Act XV. of 1813, and a Deputy Collector under Regulation IX. of 1833, in Monghyr, and to exercise the powers of a Covenanted Assistant to a Magistrate, under Regulations XIII. of 1797 and IX. of 1807, in that District.

LEAVE OF ABSENCE.—*The 4th April 1860.*—Captain E. P. Lloyd, Officiating Principal Assistant to the Commissioner of Assam, at Nowgong, for a fortnight, on Medical Certificate, under the Financial Resolution of the 22nd February 1856.

The 5th April 1860.—Moulavy Abdool Kureem, Deputy Magistrate and Deputy Collector of Mymensing, for one month, under Clause I, Section VII. of the Uncovenanted Absentee Rules.

NOTIFICATIONS.—*The 10th April 1860.*—In continuation of the Notification of the 15th September 1858, it is hereby notified that Lieutenant H. Seonce, Principal Assistant to the Commissioner of Assam, is reported to have also passed a successful examination in the Bengali language.

The services of Lord H. U. Browne are placed at the disposal of the Government of India, in the Home Department.

Erratum.—In the Notification of the 11th instant, published as a Supplement to the *Calcutta Gazette* of the 7th idem, in the rates of valuation for Grey and White Twills, for 2 Rupees 9 annas, read 2 annas 9 pie per yard.

A. R. Young,
Secy. to the Govt. of Bengal.

**Orders by the Lieutenant Governor,
North-Western Provinces.**

ALLAHABAD, TUESDAY, APRIL 3, 1860.

JUDICIAL DEPARTMENT.

No. 607A.

Camp Umuria, the 21st March 1860.

Notifications.—Leave of absence, for six months, on Medical Certificate, under the Military Rules, is granted to Dr. W. H. Spry, Civil Surgeon of Ajmere, from the 7th instant, to proceed to the Hills, making over charge of his duties to Dr. J. Murray, in Medical charge of the Mhair Regiment, who will conduct the duties during his absence.

No. 609A.

Camp Sittargunge, the 22nd March 1860.

Privilege leave of absence, for three months, is granted to Bahadoor Ali, Uncovenanted Assis-

tant in the Neemuch Superintendency, under Section VII., Clause I of the Uncovenanted Absentee Rules.

No. 612A.

Leave of absence, for one month, from the 1st proximo, is granted to Captain R. R. Harris, Cantonment Joint Magistrate at Cawnpore, to enable him to proceed to Calcutta, preparatory to applying for Furlough to Europe, on Medical Certificate.

No. 613A.

Leave of absence, for eighteen days, is granted to Mr. H. Unwin, Judge of the Sudder Dewanny and Nizamut Adawlut, North-Western Provinces, to enable him to reach the Port of Embarkation, preparatory to resigning the Service.

No. 617A.

Leave of absence, for two weeks, is granted to Mahomed Hussum Khan, Principal Sudder Ameen of Mynpoorie, under Section VII. of the Uncovenanted Leave Rules.

No. 627A.

Camp Roodpoor, the 23rd March 1860.

Leave of absence, for six months, on private affairs, under Section XIV. of the Rules, is granted to Mr. C. B. Thornhill, together with the usual preparatory leave to enable him to reach the Port of Embarkation, with effect from the date on which he may avail himself of the same.

Mr. A. Cocks will officiate as Commissioner of the Allahabad Division, during the absence of Mr. C. B. Thornhill, or until further orders.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

G. E. W. COUPER,
Secy. to Govt., N. W. P.

No. 297A.

MILITARY DEPARTMENT.

Camp Nynee Tal, the 30th March 1860.

Notification.—The under-mentioned Uncovenanted Officers, attached to the Military Police, North-Western Provinces, having passed the prescribed Examination, are confirmed in their

appointments, from the date noted opposite their names. —

A s s and Appointments	Dil of passing the I n t r a i n t u n i o n
Mr. V. Iker, Adjutant on pro- bation of the Sagar Dis- trict Police Battalion	} 12th March 1860
Mr. Goad, Adjutant, on pro- bation of the Mundlah Dis- trict Police Battalion	} 13th March 1860

nor, North Western Provinces,
O. M. G. — L.

O M GIBB, *Tent*,
Asst Military Secy to Gvt, A H P

**Orders by the Lieutenant Governor,
Punjab Provinces.**

Time of Absence—Mr. J. C. Murphy, Extra
General Post Master at New York dated
28th March 1890 As Assistant Commissioner D. I. M.,
for six months from such date as he may call him off of the
same, under Section VIII. of
the Unenlisted Service Leave Rules.

Mr G Chil, D puty Collector, Salt Revenue,
Revenue Deptt
amt No 123 1/2 d
28th March 1860)
for three months, from such
date as he may call him. If
of the same, under Section
VII of the Uncovenanted Ser-
vice Leave Rules

Public Works Department No. 7
dated 26th March
1960

R H DAVIES,
Secretary to Govt., Punjab

Laholl, 26th March 1860

No 130—*L. v. s. f.*—Jemidu Mool Sing, from the Goonion to the Delhi Division Mounted Police, with effect from the date he was struck off strength of the Division

Lahore, 27th March 1930

No. 131.—Trans.—Havildar Randut, from the 5th Punjab Police Battalion to the 1st Oude Police Battalion, with the concurrence of the Chief Commissioner of Oude; and Havildar Jewun Khan, from the latter to the former.

LAIURE, 28th MARCH 1860.

No. 132.—*Transfer*.—Jemadar Mokum Deen, from the Loodianah Levy at Goggarah, to the Leia Levy.

No. 133.—Agreeably to Government letter, No. 246, of the 20th January 1801, the Native Family Pension, from the date specified opposite to their respective names, and the Out-charge of Civil List, in the Districts resile

No. 134.—Subject to the confirmation of the Supreme Government, the Hon'ble the Lieutenant-Governor is pleased to appoint Lieutenant W. P. Fisher, Second in Command, 2nd Punjab Infantry, to officiate as Commandant of the 6th Punjab Infantry, during the period Captain K. V. S. commands the 1st Punjab Infantry, or until further orders.

No. 135.—With the sanction of Government, Private Jowahir Singh, No. 2 Punjab Battery, is transferred to the Pension Establishment, from the 1st proximo, and granted an Injury Pension in the 1st degree, *viz.* Rupees 5-1 per mensem.

No. 136.—The Dehra Ismail Khan Station Order, dated 1st December 1859, by Captain C. B. Bislin, Commanding, directing Assistant Surgeon T. Shekhar, M.D., Her Majesty's 7th Royal Fusiliers, to receive Medical charge of the Depot of the Corps that remain at the Station consequent on the departure of Assistant Surgeon R. Rouse, in Medical charge of the 6th Punjab Infantry, proceeding on Field service, is confirmed, is a temporary arrangement.

G. Hutchinson, Major,
Officer, Surgeon General, Punjab,
Military Department.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions.—

1st.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Coranala and Vizagapatam, and that she return to Madras by the same route.

2nd.—That she carry all Mails free of expense to Government.

3rd.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warant Officers, and stowage in the hold for 30 tons of Stores.

4th.—That the freight and passage money shall be according to the following scale:—

Between	Cabin Passage	Intermediate Passage	Above and under Officers	Under 2	Deck Passage.		Treasure.
					Europeans	Natives.	
Madras and Masulipatam ...	60	21	30 0	15 0	16 0 0	12 0 0	18 ½ per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 1	12 10 8	21 Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	11 0 0	21 Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	15 Do.
Masulipatam and Coringa	30	12	15 0	7 8	8 0 0	6 0 0	15 Do.
Do do Vizagapatam	10	16	20 0	10 0	9 5 1	6 10 8	18 Do.
Do do Rangoon ...	135	54	67 8	31 0	24 0 0	18 0 0	10 Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15 Do.
Do do Rangoon ...	120	18	60 0	30 0	21 5 1	16 0 0	35 Do.
Vizagapatam and Rangoon ...	105	12	52 8	26 0	18 10 8	14 0 0	30 Do.

5th.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6th.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7th.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,000) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse power and tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,
T. PYCROFT, Chief Secretary.

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprise 1,780 Chests, *viz.* :—

Behar Opium	... ... ...	1,270
Benares ditto	... ... ...	510
	Total Chests ..	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 1 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 1 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860 ...	1270	510	1780
Ditto " 9th July " ...	1270	510	1780
Ditto " 6th August " ...	1270	510	1780
Ditto " 10th Sept. " ...	1270	510	1780
Ditto " 8th October " ...	1270	510	1780
Ditto " 5th Nov. " ...	1270	510	1780
Ditto Wednesday, 5th Dec. " ...	1275	509	1784
	8895	3560	12454

By Order of the Board of Revenue,

E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM, }
The 29th March 1860. }

Notification.

THE Inspector-General of Jails being about to proceed on a tour of inspection in the Eastern Districts will feel much obliged by all Officers in charge of Jails continuing to send their general correspondence to the Presidency as usual whence it will be forwarded to him.

2. In all matters of urgency in which immediate action is required, Officers in charge of Jails are requested to correspond directly with the Government, copies of the correspondence being subsequently submitted to the Inspector-General for his information and for record in his Office.

F. J. MOUAT,
Inspector-General of Jails, L. P.

FORT WILLIAM, }
The 3rd April 1860. }

Notification.

It is hereby notified that the Superintendent of Port Blair in the Andamans has been authorized to issue Bills of Exchange for *bond fide* public purposes on Public Treasuries generally, and for private purposes, under the rules in force, on the Sub-Treasurers at Calcutta and Madras.

E. DRUMMOND,
Acctt. Genl. to the Govt. of India.
FORT WILLIAM ; }
Acctt. General's Office,
Durbar and Revenue Department, }
The 9th April 1860.

Notification No. 43.

Mr. H. DRIVER, Deputy Collector, received charge of the Kameroop Treasury on the 30th ultimo.

Mr. W. O. A. BECKETT, Sub-Assistant Commissioner, received charge of the Gowalparah Treasury on the 2nd instant.

BABOO POORNOO CHUND BANERJEE, Deputy Collector, received charge of the Rungpore Treasury on the 4th instant.

F. LUSHINGTON,
• Acctt. to the Govt. of Bengal.
FORT WILLIAM ; }
Office of Accountant,
Government of Bengal, }
The 10th April 1860.

Notice.

HINDOO HOLIDAYS IN APRIL 1860.

THE General Treasury will be closed on Wednesday the 11th and Thursday the 12th April 1860, on account of the Hindoo Holidays Churruck Poojah.

J. I. HARVEY,
Sub-Treasurer.

GENERAL TREASURY, }
The 24th March 1860. }

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and full particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *Agra Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants, (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay

J. EDE,
Offy. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P.; }
Allahabad, the 3rd April 1860. }

Notice.

UNDER Act XX. of 1856, I hereby give notice that the Assessment Registers of Burranugore, Ooltadanga, Sealda, Intally, Ballygunge, Bhowanipore, Allipore, and Kidderpore (being Grand Divisions I., II., III., IV., V., VI., VII. and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannahs Kallyghaut, Kidderpore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Panchayets last year have been appointed for this year also, with the following exceptions:—

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prossono Banerjee; Baboo Petumber Ganguly, in the place of Baboo Ramcomul Banerjee.

GRAND DIVISION II.

Baboo Modoosoodun Chatterjee, in the place of Baboo Bolanath Mitter; Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocomar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. HEYSHAM,
Deputy Magistrate.

ALLIPORE;
Suburban Tax Office,
The 18th March 1860. }

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta, }
The 3rd April 1860. }

Notice.

THE Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Appraiser's Department:—

Head Appraiser,	salary Rs.	700	per mensem.
Assistant	"	400	"
Assistant	"	250	"
Assistant	"	200	"

Parties applying will be good enough to forward, with their applications, any Certificates they may hold; and it is distinctly to be understood that those only will be selected who possess a competent knowledge of the duties of an Appraiser.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
Calcutta, }
The 3rd April 1860. }

Notice.

THE Collector of Customs will be prepared to receive, from the 6th to the 13th instant inclusive, applications for the following appointments in the Custom House:—

<i>Wharf</i>	... 4	on a salary of Rs. 80 per mensem.
"	3	" 60 "
"	7	" 40 "
"	2	" 25 "
"	2	" 8 "
<i>General Establishment</i>	... 1	" 12 "
"	... 1	" 10 "
<i>Appraiser's Establishment</i>	.. 1	" 22 "
<i>Calculators</i>	4	" 20 "
"	1	" 12 "

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE;
CALCUTTA, }
The 3rd April 1860. }

Memorandum.

THE Water Gate Fort William is open for the entrance of Carriages, and the Calcutta Gate available for egress only from this date.

M. SMITH, *Brigadier,*
Comdg. at Fort William.

FORT WILLIAM,
The 10th April 1860.

Notice of the Municipal Commissioners.

NOTICE is hereby given, that the Municipal Commissioners for the Town of Calcutta have this day attached their signatures to the Assessment Books for the year 1860, in accordance with the provisions of Section X. of Act XXV. of 1856.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,
Secty. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
3, Charinghee Road,
Calcutta, 4th April 1860.

Notice.

THE Effects of the late MR. W. WHITI., an Inspector in the Service of the East India Railway Company, and an European British Subject, who died intestate at Rajgaon near Palsa in this District, are under the Seal of this Court, and will be delivered over to any party legally authorized to receive the same.

A. PIGOU,
Officiating Judge.

CITY MOORSHEPABAD;
Civil Court,
The 26th March 1860.

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg. Collector.

ASSAM COLLECTORSHIP;
Zillah Nowgong,
The 23rd February 1860.

Notice.

WANTED, a Native Surveyor for the District of Seetapore, Oudh.

Apply to

CAPTAIN E. THOMPSON,
Deputy Commissioner.
The 20th March 1860.

Notice

ANY person claiming to be a Creditor of the late William Hemmings the younger, who died in the month of May 1839, and who was a son and Residuary Legatee of William Hemmings, late a Major in the East India Company's Service, are requested forthwith to communicate either personally or by letter with the undersigned, and furnish him with a statement of the nature and particulars of their claims.

R. F. STACK,
Offg. Solr. to Govt.

Nuddea Rivers.

BI-WEEKLY Water Report, showing the least Depth of Water in the Bhagiruttee River, from 4th April to 8th April 1860.

NAMES OF PLACES, &c.	Least Depth of Water.	Remarks.
Above its Entrance in Ganges ...	5 6	The Ganges at the Entrance of the Bhagiruttee is lower just now than it has been for some years at this season.
On the Entrance Bar ..	2 10	
From thence to Jungypore, 13½ Miles ...	2 0	There is no Head in the Main River to give such a stream into the Bhagiruttee as could be usefully worked.
From Jungypore to Berhampore, 46 Miles ..	2 4	
From Berhampore to Cutwa, 50 Miles ..	2 6	The Jellinghee and Lower Matahangah are closed. The Upper Matahangah is open.
And from Cutwa to Nuddea, 46 Miles ...	2 6	

Height of water on Gauge at Berhampore on the 7th April 1860, — 5 inches.

T. N. ARMSTRONG, *C. E.,*
Supdt., Nuddea Rivers.

The 9th April 1860.

For Dacca and Assam.

A STEAMER, with a Flat in tow, will be despatched on the 1st proximo.

For Freight and Passage apply to Government Boat Office

By Order of the Superintendent of Marine,

W. WHITE,
Clerk of the Govt. Boat Office.

The 9th April 1860.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindare Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

1st.—Estates to be sold to the highest bidders above the upset price.

2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jummabundee made by the Revenue authorities.

3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE,
The February 1860. }

No.	Towjee No.	Names of Mehals and Per-gunnahs.	Area.	Sudder Juinma.	Upset Price	REMARKS.
1ST CLASS						
1	2402	Aima Xurnopoer Ph. Chum-panughuree ...	0 0 0	1 0 0	1 1 0	
25	2475	Ropyoor Ph. Azmulshahee	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ..	7 0 0	1 5 0	1 12 0	
30	3551	Ditto ditto ..	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	1543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor ..	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharaghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ..	8 7 0	0 12 1	1 4 1	
54	184	ChurSukteepoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ..	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	8128	Ropyoor Ph. Sherghur ..	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gope-bhoom ..	31 18 14	1 2 0	1 14 0	
84	3885	Kourdihee Ph. Sherghur ..	2 12 3	1 4 2	1 15 4	
85	4812	Shamutpoor Ph. Monohur-shahee	0 16 2	0 8 0	0 8 10	
2ND CLASS						
2	2401	Aima Raiepoor Ph. Mono-hurshahee ...	30 10 0	12 6 11	15 8 8	
3	4190	Dhamas Ph. Ranihate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondee Ph. Mono-hurshahee ...	0 15 0	15 2 2	7 5 4	
6	8914	Sreerampoor Ph. Azmutsahi	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

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No.	Towjee No.	Names of Mehals and Per-gunnahs.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
8	2403	Aima Hati Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntpoor Ph. ditto ...	38 2 3	13 12 8	17 3 10	
10	2797	Muddondanga included in Bussuitpoor Ph. ditto ..	97 19 6	33 11 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Moaragatcha ..	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Jauhirabad	11 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 11 8	1 4 0	1 9 0	
22	4990	Aukulpoor Ph. ditto ...	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia .	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Gedram Ph. Arsha ..	9 10 5	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzusfur Shahee	4 3 11	3 6 2	4 3 3	
39	5031	Kotulghose Ph. Azmut-shahee ..	2 6 10	1 8 9	2 9 5	
40	5723	Secalee Ph. Havellee ...	92 1 0	35 10 9	47 7 3	
41	4254	Umbika Ph. Umbika ..	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4329	Ditto ditto ...	19 6 0	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ..	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ..	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shairghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
53	4996	Koy Chur Ph. Deia ...	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliaarra Alias Belleo-her Ph. Monohurshahee .	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 11	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur ..	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Shenpaharee	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amladpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4460	Gungapoer Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Noada Ph. Azmut-shahee ...	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatchee Ph. Indranee	1 3 0	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha ...	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dossopoer Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Shurushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4232	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indranee ...	2 17 6	1 8 6	1 14 7	
80	2944	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohur-sahi ...	4 0 1	4 8 1	6 0 1	
82	256	Chur Mahata Ph. Pulasee	35 15 9	31 1 3	34 8 6	
86	2375	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	137 8 0	
87	2940	Ghosehaut Ph. Indranee...	12 6 0	8 7 10	9 15 10	
91	28	Chakera Regr. ...	Sharungpoor Ph. Havilee	5 0 0	6 15 0	
92	29	Ditto ...	Burooah Ph. Salsrika ...	1 11 0	2 4 0	
93	30	Ditto ...	Kunddurpopoer Ph. Saha-bad ...	2 10 8	2 8 11	

*In the Supreme Court of Judicature at Fort William
in Bengal.*

IN EQUITY.

Bebarryloll Roy Chowdry
the Surviving Executor
of the Will of Kessub
Chunder Roy, deceased,
and Robert O'Dowda ... Plaintiffs,
and

Charles Amadeus Saubolle . Defendant.

NOTICE is hereby given, that in consequence of no bid having been made, the sale of the four sixteenth share of the Defendant in the Cootoreah Indigo Concern and Talook Kissubpore, under the order of the Supreme Court, made in this cause on and bearing date the twenty-third day of April one thousand eight hundred and fifty-eight, had been further adjourned from the twenty-third day of March last to thirteenth April instant, when the Mortgage Premises will be put up for sale upon and under the same terms and conditions as previously advertized.

W. MORGAN,
Master.

R. J. LYONS,
Attorney.

Calcutta;
Supreme Court, Master's Office, }
This 4th day of April 1860.

Bank of Bengal.

5TH APRIL 1860.

UNDER the 14th Section of the Charter (Act VI. of 1839,) a Meeting of the Proprietors will be held at the Bank, on Saturday the 11th instant, at 10 A. M. to elect a Director in the room of D. Mackinlay, Esq., resigned.

The Poll will close at 3 P. M.

Published by Order of the Directors,

GEO. DICKSON,
Secy. and Treasurer.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Wil-
liam George Harold
Wilson, late of No.
26-1, Lower Circular
Road, in Calcutta, an
Assistant in the Com-
missary General's Of-
fice, an Insolvent.
attend to be examined by the said Court.

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

In the matter of William
George Harold Wilson,
late of 26-1, Lower Cir-
cular Read in the Town
of Calcutta, an Assis-
tant in the Commissary
General's Office, but at
present a Prisoner for
debt in the Great Jail
of Calcutta.

An application is this
day made by the Insol-
vent abovenamed for an
ad interim protection
order of his protection
from arrest, which ap-
plication shall be heard
and disposed of by the
Acting Commissioner at
his Chambers in the
Court House on Friday, the thirteenth day of
April instant, at the hour of ten o'clock in the
forenoon.

*Any Creditor or other persons & persons of
opposition to the said application, may attend and be
heard at the time and place aforesaid.*

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

**The Calcutta Steam Tug Association
"Limited."**

In accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & Co.,
Secys., Cal. S. T. Assn., Ltd.

Bengal Printing Company, "Limited."

NOTICE is hereby given, that the THIRD CALL of Rupees (25) twenty-five per Share, in this Company, is to be paid into the AGRA AND UNITED SERVICE BANK, LIMITED, on or before Monday, the 23rd April 1860.

By Order of the Directors,

A. G. ROUSSAC,
Secretary.

9, HASTINGS STREET, }
The 12th March 1860.

Notice.

MR. HAMILTON G. DUNLOP has been appointed Deputy Manager at Calcutta, and is authorized to sign for the Bank in that capacity.

By Order of the Directors,

M. BALFOUR,
Manager.

AGRA & U. S. BANK, LIMITED, }
Calcutta, 22nd March 1860.

Notice.

MR. HENRY NOWELL POULTON is authorized to sign for our Firm per procuration.

SHAND, FAIRLIE & CO.

Notice.

HAVING transferred our business to Messrs. Schoene, Kilburn and Company from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. IRELAND AND CO.

Notice.

THE Interest and Responsibility of MR. GUSTAVUS HUBER in our Firm ceased on the 31st March last.

MR. FRANCIS MOLZHEIM is this day admitted as Partner in our Firm.

HUBER AND CO.

CALCUTTA,
1st April 1860. }

Assam Company.

It is hereby notified, that the Office of Secretary and Accountant to the Assam Company will shortly become vacant by the resignation of Mr. Carter. Applications for the appointment by letter accompanied by testimonials should be addressed to the Managing Director.

By Order of the Board,

T. E. CARTER,
Secretary.

Lost or Stolen.

THE first-half of a Bank of Bengal Note, No. 27950, for Rupees 50. Any one finding or hearing of the same is requested to communicate with the Printer.

Lost or Stolen.

Second-halves of the following Bank of Bengal Notes:—

No. 02930, for Rupees 500, and Nos. 10370 and 01412, for 100 Rupees each, the payment of which has been stopped at the Bank.

Notice.

THE Director General of the Post Office of India begs to inform all Public Officers that, with the sanction of the Government of India, he has prohibited the dispatch of Expresses on any line on which there is a Telegraph, unless the Officer sending the Express certify in writing, in the manner indicated below, that its dispatch is absolutely necessary for the Public Service.

The Certificate must be in the form of a letter to the Director General, explaining why the Express is sent, and what saving of time is expected.

H. B. RIDDELL,
Director General of Post Office in India.

CAMP LUCKNOW;
The 28th March 1860. }

Notices issued by the Post-Master General of Bengal.

No. 789.

Notice is hereby given that as Palanqueen Bearers are not at present procurable at Berhampore, Palanqueen Dâks cannot be laid through that Station from the Calcutta or any other Post Offices until further notice.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860. }

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office and receipts are granted to senders if required. The Post Office Officials have therefore been directed not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are not registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the senders can register them by payment of the usual fee of 4 annas.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA,
The 30th March 1860. }

Notices issued by the Post-Master of Calcutta.

No. 4420.

The 7th April 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 p. m., on Tuesday, the 17th idem, *vid* Marseilles only.

Letters and Papers, for transmission *vid* Bombay, will be received up to 6 p. m. on every day prior to the 17th; and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to Countries in Foreign Europe.

Rates of Postage.

Under $\frac{1}{2}$	Ounce	Rs.	0	6	0
" $\frac{1}{2}$	"	"	0	8	0
" $\frac{3}{4}$	"	"	0	14	0
" 1	"	"	1	0	0

No. 4990.

The 30th March 1860.—Parcels exceeding forty tolas in weight for Stations named in the margin, Contai, Diamond Harbour, Kookrahatty, Hooghly Point, cannot be received for despatch at this Office by Banghy, there being no Banghy Establishment on that line of road.

No. 5034.

The 31st March 1860 —The Public are informed that the Parcel Vans, which run daily between Raneegunge and Benares, will in future convey Passengers at the under-mentioned rates. For each Passenger :—

From Raneegunge to Burhee, Rupees	11 10 0
" " Sheighatty "	15 12 0
" " Deatee "	19 14 0
" " Sasseram "	20 11 6
" " Benares "	28 5 0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 1 A. M. They are not adapted for the conveyance of Europeans.

No. 5101

The 5th April 1860 —The following Notice is hereby given to parties holding window delivery Tickets.—

If letters are not called for at the window when the general delivery is made, they will be sent out for distribution through the Office Letter Carriers at the following delivery

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 10th of March 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced	Hour at which the Window Delivery commenced	Delivery	No. of Boxes of LETTERS			No. of Boxes of NEWSPAPERS AND BOOKS			Total
						Southampton	Marsilles	Faid	Southampton	Marsilles		
<i>Nubia</i> ...	9th April 1860, at 3 P. M.	4½ P. M.	6½ P. M.	7½ P. M.	2 hours 30 m	4	3	7	33	22	55	7
						
										Total	62	
										France	2	
										Hong Kong	1	
										Singapore	1	
										Malta	2	
										Mauritius	1	
										Ceylon	1	
										Aden	2	Bags.
										Alexandria	1	"
										Malta	1	"
										Gibraltar	1	Packet
										Suez	1	"
										Bagdad	1	"
										Penang	1	"
										Australia	12	"
										Ditto	6	Bags
										Total	96	

The 10th April 1860.

It is hereby notified that, unless marked for particular Ships, all letters received at the General Post Office, between Monday the 2nd April 1860 and Sunday the 8th April 1860, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified :—

Letters received on dates from and to	By what Ship despatched.	Bound to	REMARKS.
2nd to 3rd April 1860 ..	Steamer <i>Baltic</i> ..	Akyab, Rangoon and Moulmein.	Left Town on the 4th April 1860.
2nd to 8th " " ..	" <i>Phoenix</i> ..	Port Blair ..	Left Town on the 9th April 1860.
2nd to 8th " " ..	Ship <i>Deane</i> ..	Cape of Good Hope	Left Town on the 9th April 1860.

The 10th April 1860.

Printed and Published for the Government by THOMAS JONES, at the Office of the Bengal Secretariat, Calcutta.



SUPPLEMENT TO
The Calcutta Gazette.

WEDNESDAY, APRIL 11, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 26th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajeottee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad; recorded proprietors, Doorgapershaud Ghose, Coshinath Ghose and Oomachurn Dutt; sunder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE ;
Collector's Office,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Simrah, Chuck Simrah, Pergunnah Bhellawur; recorded proprietors, Mussts. Muckdoonun, Nujooddeen, Nuseebun, Mussts. Ameerun and Wuheedun, occupants; sunder jumma 540-15-6 including Malikannah, from which the Rights and Interests of Musst. Muckdamun heiress of Musst. Muduhun deceased, surety of Busharat Hossein, farmer of Mouazah Samadhee Boozoorg, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP ;
Gya,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna, the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthum.

No. 528.—Pergunnah Furkeyah; sunder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR ;
Collector's Office,
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estates.

No. 1635.—Mehal Nugwan, Pergunnah Seepoor ; recorded proprietors, Hurreenarain Chowdry, Luckheenarain Doss Mohapattur, Rughoonauth Paharee, Chundee Churn Paharee, Kasseenath Paharee, Nittanund Doss Mohapattur and Nittanund Doss Mohapattur ; sunder jumma, rupees 2,624-12-0.

No. 2241.—Mehal Rampoor alias Rampoor and Shonpoor, 7 annas' share in Pergunnah Beercool ; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadhia, Ram Churn Bundopadhia, Aunund Maea Debea, Guardian on the part of Oomesh Chunder Bundopadhia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee ; sunder jumma, rupees 5,206-9-8.

F. R. COCKERELL,
Officiating Collector.

MIDNAPORE COLLECTORATE, }
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 924.—Dearah Mahazee Mekra, Pergunnah Ghyaspore ; sunder jumma, rupees 994-2-6.

A. HOPE,
Collector.

PATNA COLLECTORATE, }
The 3rd April 1860. }

NOTICE is hereby given, that the under-mentioned Estates in Zillah Bhaugulpore will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Kutsukrah, Mouzah Bijnurrah and lands of Turkorah, in Mouzah Rajpoor, Pergunnah Wasilah ; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kallechurn and Mussamut Dilnoor ; sunder jumma, rupees 1,859-14-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 128.—Ghatwally Ma. Kerwar, Pergunnah Wasilah ; recorded proprietors, Kalleepershawd and Gooman Singh ; sunder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869-70, as per Kistbundee.

J. M. LOWIS,
Officiating Collector.

COLLECTOR'S OFFICE ; }
Bhaugulpore, }
The 4th April 1860. }



The Calcutta Gazette.

SATURDAY, APRIL 14, 1860.

Home Department.

No. 717.

Fort William, the 11th April 1860.

Notifications.—Lord H. Ulick Browne joined his appointment this day as Officiating Under-Secretary to the Government of India in the Home and Financial Departments and also in the Foreign Department.

No. 718.

The 12th April 1860.

The Hon'ble the President in Council has been pleased to promote Assistant Chaplain the Reverend F. O. Mayne to be Chaplain from the 21st ultimo, *vice* the Reverend H. S. Fisher, retired.

W. GREY,

Secy. to the Govt. of India.

Foreign Department.

No. 1115.

Camp Hoshiarpur, the 30th March 1860.

Notifications.—His Excellency the Viceroy and Governor General has been pleased to confer on Janoojee Bhonsla, the adopted son of the widow of the late Ruler of Nagpore, the title of Raja Bahadur of Deor in the District of Sattara, in recognition of the loyal conduct of the family during the rebellion, and of the faithful attachment of the late Baka Baie to the British Government.

No. 1137.

Camp Mahilpore, the 31st March 1860.

Major A. R. Thornhill, 1st Assistant to the Resident at Hyderabad, reported his departure from Bombay for England, on Medical Certificate, on the 18th instant.

No. 1111.

His Excellency the Governor General is pleased to appoint Lieutenant T. Wakefield, 33rd Madras Native Infantry, to officiate as Assistant Commissioner of the 3rd Class at Nagpore.

The General Order dated 1st ultimo, No. 437, is cancelled.

No. 1163.

The Governor General is pleased to confer the title of "Bahadur" on Deen Dyal Roy, Meer Moonshee of the Rewah Political Agency, in consideration of his services to Government.

No. 1192.

Camp Burfotah, the 4th April 1860.

The Governor General has been pleased to appoint Lieutenant E. Y. Walcott, 57th Native Infantry, to officiate as Assistant to the General Superintendent of Operations for the Suppression of Thuggee at Agra.

No. 1199.

Captain Meadows Taylor, Deputy Commissioner, Hyderabad Assigned Districts, reported his departure from Shorapore on the 25th February last.

No. 1205.

Camp Roopur, the 5th April 1860.

His Excellency the Governor General has been pleased to sanction the formation of a body of Irregular Horse, for service ordinarily in Central India, but available on emergency for general service.

The Force will be designated "Mayne's Horse". Its Head-Quarters will be stationed at Goonah.

The Force will comprise three Regiments, each Regiment consisting of 578 Sabres, including Native Officers and Men of all ranks, with a Second in Command, an Adjutant, a Subaltern Officer doing duty, and a Medical Officer.

The whole will be under the orders of a Commandant assisted by a Brigade Major.

The Commandant, who is also Assistant Political Agent at Goonah, will be under the control of the Governor General's Agent for Central India, through whom all correspondence with the Government regarding the Force will pass.

The Force is included in the Gwalior Circle of payment.

The Governor General has been pleased to make the following appointments :—

Mayne's Horse.

Captain H. O. Mayne, 6th Madras Light Cavalry, to be Commandant, and Assistant to the Governor General's Agent for Central India.

Lieutenant A. G. Mayne, 1st Bombay Lancers, to be Brigade Major.

First Corps.

Lieutenant E. R. C. Bradford, 6th Madras Light Cavalry, to be Second in Command.

Lieutenant J. J. Blair, 31st Native Infantry, to be Adjutant.

Lieutenant D. T. H. Sampson, 20th Native Infantry, to do duty.

Assistant Surgeon H. C. Brodrick to be in Medical charge.

Meer Mujud Ali, Sirdar Bahadoor, to be Ressaldar Major.

Second Corps.

Lieutenant H. E. Wood, Her Majesty's 17th Lancers, to be Second in Command.

Lieutenant C. Beadon, 1st Madras Light Cavalry, to be Adjutant.

Lieutenant E. S. R. Carnac, 1st European Light Cavalry, to do duty.

Assistant Surgeon R. Bateson to be in Medical charge.

Third Corps.

Lieutenant W. G. Morris, 1st Madras Light Cavalry, to be Adjutant.

No. 1224.

The Governor General has been pleased to sanction the formation of a body of Irregular Horse and Infantry for service in Rajpootana :—

The Force will be designated the "Meena Corps," and will be officered as follows :—

1 Commandant.

1 Second in Command.

1 Adjutant.

1 Assistant Surgeon.

It will comprise two Regiments of Infantry and two Regiments of Cavalry; each Regiment of Infantry consisting of 800 Sepoys, and each Regiment of Cavalry of 320 Sowars, including Native Officers and Men of all ranks.

The following Officers have been attached to the Meena Corps at various times from the dates specified opposite their names :—

Captain J. D. MacDonald,	Commandant from 20th August 1857	Held also charge of Adjutant's Office from 20th August 1857 to 1st January 1858, and again from 1st November 1858 to 1st March 1859.
39th Regiment Bengal N. I. ...		... again from 1st November 1858 to 1st March 1859.
Lieutenant W. P. Bannerman, 10th Regiment Bombay N. I. ...	Second in Command from 18th February 1858 to 18th April 1858.	
Lieutenant P. Barras, 29th Regiment Bombay N. I. ...	Second in Command from 22nd April 1858 to the 1st November 1859.	
Captain M. R. Bruce, 23rd Regiment Bombay Light Infantry ...	Second in Command from 17th April 1859 to the 26th May 1859.	
Ensign W. P. Davenport, 30th Regiment Bom- bay N. I. ...	Adjutant from 1st January 1858 to the 1st No- vember 1858.	
Lieutenant C. H. Clay, 30th Regiment Bombay N. I. ...	Adjutant from 1st March 1859 ...	Officiated as Second in Command, in addition to his duties from 26th May 1859.
Assistant Surgeon C. Mathias ...	... In Medical charge from 17th September 1857 to the 1st April 1858, and again from the 27th April 1858 to the 4th September 1858.	
J. Murray, Esq., M. D., Bengal Medical Estab- lishment ...	... In Medical charge from 1st April 1858 to the 27th April 1858.	
Assistant Surgeon W. Sharp, Her Majesty's 83rd Foot ...	... In Medical charge from 1st June 1859 to the 30th June 1859.	
Assistant Surgeon D. L. Playfair, M. D., Bengal Medical Establishment ...	... In Medical charge from 9th August 1859.	

No. 1227.

The Governor General is pleased to make the following appointments :—

Pundit Kalka Pershad, Assistant Superintendent of Nagode, to exercise the powers of a Deputy Collector.

Sheikh Abdul Huq, Tabildar of Bijyeraghoo-gurh, to be a Deputy Magistrate, with powers under Regulation III. of 1821 and Act No. X. of 1854.

Thakoor Pershad, Native Doctor at Nagode, is promoted to the 2nd Class.

CECIL BEADON,
Secretary to the Govt. of India,
with the Governor-General.

No. 1000.

Fort William, the 13th April 1860.

Lieutenant F. K. Hawkins, Assistant Commissioner, to officiate as Deputy Commissioner of the Pertabgurh District in Oudh, from the 14th ultimo, the date on which he received charge of the District from Mr. S. S. Hogg.

No. 1001.

Abdool Hukeem Khan, Extra Assistant in Oudh, has obtained privilege leave for one month from the date on which he may avail himself of the same.

No. 1002.

Mr. C. A. Elliot was appointed to officiate as Deputy Commissioner of the District of Oonao in Oudh, from the 5th January last to the 16th ultimo.

No. 1003.

Mr. R. Viccjee, Assistant Commissioner, Rai-chore Doab, returned to his duty on the 17th March last. The extension of leave granted to him in General Order dated 13th idem, No. 772, is cancelled.

No. 1004.

Captain M. Taylor, Deputy Commissioner, Hyderabad Assigned Districts, reported his departure for Europe from Bombay, on the 27th March last.

No. 1005.

Mr. W. Twemlow, Collector of Customs, Moulmein, received charge of the Treasury at Amherst from Major S. R. Tickell, on the 20th March last.

No. 1006.

Captain J. P. Briggs, Deputy Commissioner, 2nd Class, assumed charge of the Province of Martaban on the 29th February last.

W. GREY,
Off. Secy. to the Govt. of India.

Financial Department.

No. 29.

Fort William, the 12th April 1860.

Notification.—Mr. R. W. Lodwick made over charge of the Civil Auditor's Office, North-Western Provinces, to Mr. J. Eede, on the 2nd instant.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

Military Department.**GENERAL ORDER BY HIS EXCELLENCE THE GOVERNOR GENERAL OF INDIA.**

Camp Roopur, the 6th April 1860.

His Excellency the Governor General considers it due to Her Majesty's 8th (the King's) Regiment of Foot, to take leave publicly of the Regiment on its departure to England, and to offer to its Officers and Men the acknowledgments of the Government of India, for their services in this Country.

The 8th Regiment embarked for India in April 1846, and, after serving for some years in the

Presidency of Bombay, was transferred to the Bengal Presidency in December 1853.

The Regiment was at Jullundur in 1857, when the Mutiny of the Bengal Army broke out, and did essential service at that Station in resisting and punishing the Mutineers.

It joined the Army before Delhi soon afterwards, and served with much distinction in the siege and capture of that Fortress. It bore a conspicuous part in the complete repulse given to the Forces of the Mutineers in their persevering sorties on the 11th, 18th and 23rd of July 1857; and in the glorious struggle within the City, which lasted for six days after it was stormed in September, the 8th Regiment was among the foremost in exhibiting the irresistible effect of the valour and endurance of British Soldiers.

The Regiment formed part of the pursuing Column under Brigadier Greathed, c. b., and was present in the actions at Boolundshuhur, Allygurh and Agra.

It subsequently served with the Force under His Excellency the Commander-in-Chief, in the Relief of the Garrison of Lucknow, and at Cawnpore; and was subsequently employed in the final conquest of the Province of Oude, and exhibited its characteristic bravery in the capture of the Town and Fort of Sandee.

The Governor General begs to assure the 8th Regiment of the very high sense entertained by him of its services and soldierly conduct, whether in Quarters or in the Field, and of the interest which he will always feel in its future welfare.

R. J. H. BIRCH, *Majar-Genl.,*
Secy. to the Govt. of India,
with the Gorr.-Genl.

Military Department.

Fort William, the 13th April 1860.

No. 390 of 1860.—The following Notification, from the Public Works Department, is published in General Orders:—

No. 37, Head-Quarters Camp Ghursunkur, the 2nd April 1860.—**Appointment.**—Lieutenant E. C. Garstin, 29th Native Infantry, is appointed a Probationary Assistant Engineer, and posted to the Punjab from date of joining.

No. 391 of 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor of Bengal, are published in General Orders:—

LEAVE OF ABSENCE.—*The 4th April 1860.*—Captain E. P. Lloyd, Officiating Principal Assistant to the Commissioner of Assam, at Nowgong, for a fortnight, on Medical Certificate, under the Financial Resolution of the 22nd February 1856.

NOTIFICATIONS.—*The 10th April 1860.*—In continuation of the Notification of the 15th September 1858, it is hereby notified that Lieutenant H.

Scone, Principal Assistant to the Commissioner of Assam, is reported to have also passed a successful examination in the Bengalee language.

No. 392 of 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, North-Western Provinces, are published in General Orders:—

No. 6071, Camp Umria, the 21st March 1860.—Notifications.—Leave of absence, for six months on Medical Certificate, under the Military Rules, is granted to Dr. H. W. Spry, Civil Surgeon of Ajmere, from the 7th instant, to proceed to the Hills, making over charge of his duties to Dr. J. Murray, in Medical charge of the Mhair Regiment, who will conduct the duties during his absence.

No. 6121, Camp Sittargunge, the 22nd March 1860.—Leave of absence, for one month, from the 1st proximo, is granted to Captain R. R. Harris, Cantonment Joint Magistrate at Cawnpore, to enable him to proceed to Calcutta, preparatory to applying for Furlough to Europe, on Medical Certificate.

No. 393 of 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, Punjab Provinces, are published in General Orders:—

No. 131.—Lahore, 28th March 1860.—Subject to the confirmation of the Supreme Government, the Hon'ble the Lieutenant-Governor is pleased to appoint Lieutenant W. P. Fisher, Second in Command, 2nd Punjab Infantry, to officiate as Commandant of the 6th Punjab Infantry, during the period Captain Keyes commands the 1st Punjab Infantry, or until further orders.

No. 136.—The Dehra Ismail Khan Station Order, dated 5th December 1859, by Captain C. B. Basden, Commanding, directing Assistant Surgeon T. Sheehy, M. D., Her Majesty's 7th Royal Fusiliers, to receive Medical charge of the Dépôt of the Corps that remain at the Station, consequent on the departure of Assistant Surgeon R. Rouse, in Medical charge of the 6th Punjab Infantry, proceeding on Field Service is confirmed, as a temporary arrangement.

No. 394 of 1860.—The following Promotions and Alteration of Rank are made:—

Promotions.

Corps or Department.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
Infantry . . .	Major and Brevet Colonel Douglas Seaton . . .	Lieut.-Colonel . . .		
1st Euro. Bl. Fus.	Capt. and Brevet Major Southwell Greville . . .	Major . . .	17th Mar. 1860 . . .	Lieut.-Colonel and Brevet Colonel C. S. Maling, deceased.
	Lieut. Richard Charles Birch . . .	Captain . . .		
	Ensign Pierre Louis Napoleon Cavagnari . . .	Lieutenant . . .		
6th Euro. Regiment . . .	Lieut. James Charles Hamilton . . .	Captain . . .	4th Dec. 1859	Capt. and Brevet Major J. G. Stephen, retired.
17th N. I. . .	Ensign Arthur Manaton Offmanney . . .	Lieutenant . . .	27th Dec. 1859	Lieut. and Brevet Capt. F. E. Laing, promoted.
72nd N. I. . .	Ensign James May . . .	Lieutenant . . .	1st Jan. 1860	Lieut. W. B. Knight, resigned.
53rd N. I. . .	Ensign Francis Macnaghten Leslie . . .	Lieutenant . . .	2nd Feb. 1860	Lieut. W. A. Battine, resigned.
Medl. Dept.	Asst. Surgeon John Duncan Crawford, A. B. and M. B. . .	Surgeon . . .	17th Feb. 1860	Surgeon H. G. Thornton, retired.
	Asst. Surgeon Alexander Russell Atkinson, M. D. . .	Surgeon . . .	24th Feb. 1860	Surgeon C. Harland, retired.

Alteration of Rank.

Corps or Department.	Rank and Names.	To rank from	In whose room.
Infantry 17th N. I. 6th Euro. Regiment	Lieut.-Col. Frederick William Burroughs		
	Major George Mytton Hill	27th Dec. 1859	Lieut.-Colonel J. Sleeman, retired.
	Capt. Frederick Ernest Laing	12th Dec. 1859	Lieut. W. W. F. Hay, resigned.
	Lieut. Alexander George Ross		
	Lieut. James Calder Stewart	17th June 1858, (in the Army.)	Lieut. C. J. Anderson, resigned.
	Lieut. Horace Moule Evans	22nd Jan. 1859, (in the Army.)	Lieut. J. M. Evans, promoted.
	Lieut. Edward Newbery	29th Mar. 1859* (in the Army.)	Lieut. A. Turnbull, deceased.
	Lieut. Wigram Battye	2nd Augt. 1859, (in the Army.)	Lieut. J. D. Lance, resigned.
	Surgeon Herbert Baillie, F. R. C. S.	2nd Augt. 1859	Senior Surgeon J. Row, retired.
	Surgeon Major Ainger, F. R. C. S.	8th Augt. 1859	Surgeon W. Martin, retired.
Medical Department	Surgeon Donald McDonald, M. B.	2nd Sept. 1859	Surgeon G. C. Wallich, M. B., retired.
	Surgeon Henry Mills Cannon, M. B.	16th Sept. 1859	Senior Surgeon J. Barber, deceased.
	Surgeon William George Ward Clemenger, A. B. and M. B.	23rd Sept. 1859	Surgeon W. Pitt, retired.
	Surgeon Charles Knight Webb	2nd Nov. 1859	Surgeon W. Brydon, c. B., retired.
	Surgeon Arthur Lewis Stuart Campbell	2nd Dec. 1859	Senior Surgeon J. Greig, retired.
	Surgeon George Edward Givins	11th Dec. 1859	Surgeon H. W. Rumley, deceased.
	Surgeon Henry Ambrose Oldfield	1st Jan. 1860	Senior Surgeon T. Ransford, retired.

* Date of posting as Ensign.

No. 395 of 1860.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Captain John Matthew Cripps, For fifteen months, under the new Regulations of the 26th Regiment Native Infantry, Deputy Commissioner of Ferozepore ...

Captain the Hon'ble Francis Algernon James Chichester, For two years, under the old Regulations of the 5th European Light Cavalry ...

No. 396 of 1860.—The preparatory leave to visit Bombay, on Medical Certificate, granted to Captain A. O. Wood, of the 14th Regiment Native Infantry, in Government General Order No. 11 of the 6th January 1860, is cancelled at his own request.

No. 397 of 1860.—Major W. F. Nuthall, Commandant Pegu Light Infantry Battalion, who was allowed an extension of leave by the Right Honourable the Secretary of State for six weeks, on urgent

private affairs, is granted a further extension from the 31st March to the 2nd April 1860, the date on which he reported his return to Bengal.

No. 398 of 1860.—Mr. James Ellison, 2nd Class Sub-Assistant, is allowed privilege leave for three months, under Section VII. Clause 1 of the Uncovenanted Service Leave Rules from date of his quitting Vizagapatam, after the close of the present season's Field operations of the Great Trigonometrical Survey.

No. 399 of 1860.—The following Extract, from the London Gazette of the 9th March 1860, is published for general information:—

WAR OFFICE, PALL-MALL,
The 9th March 1860.
Brevet.

The appointment of Lieutenant-Colonel William Henry Miller, as Aide-de-Camp to the Queen, with the rank of Colonel in the Army, to be antedated to 26th April 1859.

No. 400 of 1860.—Lieutenant Cecil Beadon, of the 1st Madras Light Cavalry, is appointed Aide-de-Camp to the Hon'ble the President of the Council, with effect from the 19th March 1860, vice Lieutenant R. Beadon, proceeded on Field Service.

This cancels Government General Order, No. 311 of the 21st ultimo.

No. 401 of 1860.—Lieutenant Clarence Henry Palmer, of the 55th Regiment Native Infantry, is appointed Aide-de-Camp to the Hon'ble the President of the Council, vice Lieutenant Cecil Beadon permitted to resign his appointment on His Honor's Staff.

No. 402 of 1860.—With reference to Government General Order, No. 1182 of the 2nd November 1859, abolishing the Military branch of the Government Savings Bank, the Hon'ble the President in Council is pleased to publish the following Rules establishing Regimental Savings Banks in the Regiments of the British and Indian Armies serving in Bengal.

The Rules are to take effect from the 1st proximo.

Regimental Savings Bank.

1. To afford to the Soldiers of the Army facilities for depositing their Savings there shall be established, in every Regiment and Dépôt of Regular Cavalry and Infantry, a Regimental Savings Bank, for the safe custody and increase of such savings, and the following Regulations shall be observed and obeyed wherever the Troops may be serving:—

2. Officers Commanding Troops and Companies shall receive as public money, to be applied to the payment of those public services which it is their duty to defray, such sums as the Soldiers under their Command may from time to time desire and be entitled to deposit in the Savings Bank of the Regiment.

3. The maximum of each Soldier's deposit shall be limited to Rupees 300 in any one year, and to Rupees 2,000 in the whole.

4. The rate of interest upon deposits shall be Rupees 3-12 per cent per annum, but no interest shall be allowed upon a less sum than Rupees 2-8, nor upon any sums other than multiples of Rupees 2-8 or which have not remained in deposit for at least one month to be reckoned from the last monthly muster day, and interest shall only be allowed upon sums withdrawn up to the muster day preceding the day the deposit is withdrawn unless such day shall be the muster day. Interest on all sums in deposit shall be added to the principal quarterly and shall thenceforward bear interest.

5. When a Soldier shall be desirous of withdrawing the whole or any part of his deposit he shall give at least seven days' notice to the Captain or Officer Commanding the Troop or Company to which he belongs, in order that the necessary arrangements may be made for repayment of the amount at the next day of monthly muster; but if such Captain or Officer Commanding shall be satisfied of the urgency of the case, and that the immediate withdrawal of the deposit would be for the advantage of the Soldiers, he may direct payment to be forthwith made. Whenever the Officer Commanding the Troop or Company shall have grounds for believing that the Soldier intends

to make an improper use of his money, he will be permitted to withhold the privilege of withdrawing the deposit until the Commanding Officer of the Regiment shall determine whether it should then be issued or not, and should the Officer Commanding deem it essential to the discipline of the Regiment to withhold from a Soldier the privilege of withdrawing his deposits, he shall report specially to the Commander-in-Chief and to the Secretary at War the circumstances under which he has felt himself compelled to exercise this power.

6. All moneys deposited by the Soldier in the Regimental Savings Bank shall be held strictly in trust for his own use and benefit, and shall on no account be transferable to any third party either by endorsement, conveyance or otherwise, and shall not be affected by any debts contracted by him nor be made available for any purpose whatever except under his own order signified to the Officer Commanding his Troop or Company, and such moneys shall, if possible, be paid to the Soldier personally, and in all cases his receipt shall be obtained and shall be attached to the Troop or Company Savings Bank Ledger.

7. Upon the discharge of a Soldier his deposits may remain at interest in the Regimental Savings Bank for a period not exceeding six months, after which time interest shall cease, but if required by the Soldier the principal may be retained without interest for longer period for security.

8. At the death, of a Soldier interest on his deposits shall cease from the muster day next after his death, and the amount of his deposits, with the interest accumulated thereon, shall be added to his other effects and be reported to the Secretary at War to be disposed of in the usual manner to the legal representative of the deceased as prescribed in the Articles of War.

9. A Soldier convicted by a Court Martial of desertion or re-ordered by a Board of Officers in the usual manner as a deserter, shall forfeit to the Public all moneys he may have in the Regimental Savings Bank, and such forfeiture shall only be remitted by the Secretary at War.

10. To prevent parties not in Military employ from availing themselves of the advantages afforded by these Banks, no Soldier is, on any pretence whatever, to deposit in his own name the money of another person whether a Soldier or not, and in case any Soldier shall so deposit the money of another person in addition to any punishment which a Court Martial may award for the fraud thus committed, all sums so deposited shall be forfeited to the Public, and one-half of the amount not exceeding £5 shall be allowed to the informer.

11. In the Orderly Room of every Regiment or Dépôt of Cavalry and Infantry there shall be kept under lock and key under the inspection of the Commanding Officer, the Officer Second in Command, and the Adjutant, a Regimental Savings Bank Ledger, in which shall be entered the Savings Bank Account of every Soldier.

12. The entries shall be made in the Regimental Ledger by Troops or Companies so that the amount of each Troop or Company shall be kept separate, and upon the transfer of a Soldier from one Troop or Company to another a transfer of his account shall be made in the Regimental Savings Bank Ledger.

13. A Non-Commissioned Officer shall be selected by the Officer Commanding to act as Clerk to the Regimental Savings Bank, and such Clerk shall make all the entries in the Regimental

Savings Bank Ledger, and shall receive an allowance according to the following scale :—

	Per Month.
If the Depositors are under 100 ...	Rs. 8 0 0
If 100 and under 150	" 10 0 0
If 150 and under 200	" 15 0 0
If 200 and upwards	" 20 0 0

14. Each Captain or Officer Commanding a Troop or Company shall keep a Savings Bank Ledger for the accounts of the Non-Commissioned Officers and Men of his Troop or Company.

15. Deposits of savings (not under eight annas) can only be made and entered in the Troop or Company Ledgers and in the Regimental Ledger once in each month, *viz.*, on the day of monthly settlement when all sums withdrawn will be also entered. The Captain or Officer Commanding the Troop or Company will, by his signature in the Troop or Company Ledger, acknowledge the receipt of all deposits made, and the Soldier will, in like manner, acknowledge the receipt of all sums withdrawn.

16. At the end of every Quarter the Troop or Company Ledgers are to be compared with the Regimental Savings Bank Ledger which is to be prepared in the Orderly Room by the Savings Bank Clerk under their direction from the Statements No. 2, transmitted by the Captains. They are to transmit monthly to the Pay-Master in the Form No. 3 the account of the deposits received and the withdrawals paid by each Captain.

NOTE.—In addition to the Annual Certificate transmitted under existing Rules by Regiments in India to the Secretary at War.

17. The Regimental Savings Bank Ledger (certified by the Commanding Officer, Second in Command, and the Adjutant to have been compared with the several Troop or Company Ledgers) and the Monthly Statements of each Troop or Company are to be transmitted to the Accountant General to the Government of India at the end of each year so soon as the balances of each Depositor shall have been carried forward into the Regimental Ledger of the succeeding year.

18. The Accountant-General after auditing the Savings Bank Ledger, and satisfying himself that the money have been duly brought to account by the Pay-Master, will report the result to the Secretary to Government in the Military Department, who will furnish the Officer Commanding the Regiment with a declaration that the account of Regimental Savings Bank to that date has been audited and found correct, and will, on behalf of the Governor General in Council, become responsible to the Depositors that the amount due to each with interest shall be paid out of public money. The declaration of the Secretary to Government, Military Department, will be preserved in the Orderly Room, and the Commanding Officer will notify to the Officers Commanding Troop or Companies that the Account of the Regimental Savings Bank has been audited to that date and admitted by the Secretary to Government, Military Department, to be correct.

19. During active operations in the Field, or whenever circumstances may render it impracticable to attend to the details of the Savings Banks, the General Officer in Command may direct the temporary suspension of this Regulation; but all sums then actually in deposit under the provision of it shall bear interest in the same manner as if it had not been suspended.

Explanatory Directions (Bengal) Regimental Savings Banks.

1. The Captain of each Troop or Company is responsible that the deposits he receives, and the withdrawals he pays, be duly entered in each man's account in the Ledger of his Troop or Company, and that Statements of his receipts and payments in the Form No. 2 be sent monthly to the Orderly Room; also that the amount of deposits and withdrawals be duly debited against him and credited to him by the Pay-Master in the Company's Monthly Abstract of Account.

2. The Officer in Command, the Officer Second in Command, and the Adjutant are responsible for the correctness of the Regimental Savings Bank Ledger which is to be prepared in the Orderly Room by the Savings Bank Clerk under their direction from the Statements No. 2, transmitted by the Captains. They are to transmit monthly to the Pay-Master in the Form No. 3 the account of the deposits received and the withdrawals paid by each Captain.

3. The responsibility of the Pay-Master with respect to the Savings Bank is limited to the following points :—He is to debit and credit the respective Captains with such sums as are shown by the Accounts Form No. 3, transmitted to him from the Orderly Room to have been deposited and withdrawn. He is to forward to the Pay-Master, Queen's Troops, the Form No. 3 (Bengal), and to see that he is correctly debited and credited with the Accounts of deposits and withdrawals as shown in Form 3 in the Account Current received from the Pay-Master, Queen's Troops. He is to note for special credit the deposits forfeited by Deserters in the place provided for this purpose in Form 3 (Bengal). He is to take care that the balances of deposits reported to be due to deceased men are duly carried to their Non-effective Accounts. He is to annex to the Non-effective Accounts of all deserters and deceased men the prescribed Certificates stating whether they had any moneys in the Regimental Savings Bank.

4. If a Soldier deposit more than Rupees 300 in any one, interest can only be allowed upon Rupees 300 until after the next 30th April, from which date interest may be allowed upon any further sum not exceeding Rupees 300 for that year. Interest is not allowed upon any deposit for the month in which it is made, if it be made after the day of monthly settlement. The whole amount to be deposited by a Soldier must not exceed Rupees 3,000.

5. If a Soldier be permanently transferred from one Troop or Company to another, or to another Regiment serving in Bengal, the Captain is not to consider the amount of the Soldier's account as money withdrawn from the Savings Bank, but is to transmit the Certificate Form A. to the Captain to whom the Soldier is transferred and will close the account of such Soldier in his own Troop or Company Ledger in the manner prescribed in Form B. The Certificate A. will be the authority to the Captain receiving the transferred man to

open in his own Troop or Company Ledger an Account (but not as a new deposit in the Savings Bank) in the manner prescribed in Form C. The Certificate A. is to be annexed to the Regimental Savings Bank Ledger.

6. The Captain making the transfer and the Captain receiving such transfer will each bring forward into his Annual Abstract the account of the Soldier as it is shown by his own transactions with the man in the Troop or Company Ledger of each Captain in the manner prescribed in the Form E.

7. Regimental Pay-Master in receiving intimation of the intended embarkation to England of Invalid or other Soldiers shall, within fifteen days of the Soldier's embarkation, forward to the Pay-Master Queen's Troops at the Presidency concerned, a correct Statement of their Savings Bank Balances in quadruplicate.

8. The Queen's Troops Pay-Master will fill up the Certificate in the form and furnish the Brigade Major with a copy of the Statements to be forwarded to the War Department by the next Mail *via* Marseilles, and two copies will be sent to the Accountant-General for transmission to the Secretary of State. The Queen's Troops Pay-Master will also supply the Regimental Pay-Master with a copy of his Certificate.

9. This Rule is applicable as well to Regiments returning Home as to individual Soldiers.

10. When a Soldier has been convicted of desertion or recorded by a Board of Officers as a Deserter, the amount of his deposits is to be withdrawn by the Captain from the Regimental Savings Bank and placed in the hands of the Pay-Master to be by him noted for special credit to the Public in Form 3 (Bengal).

11. Upon the death of a Soldier the Captain is to make up his account to the next day of Monthly Muster and is to withdraw the amount from the Regimental Savings Bank and credit it to Non-effective Account of the Soldier with his other Effects.

12. The monthly allowance to the Savings Bank Clerk is to be vouch'd by a Certificate of the number of accounts open in the Regimental Savings Bank Ledger.

13. When a Regiment is transferred to Bengal Establishment a new Regimental Savings Bank Ledger must be opened as well as new Ledgers for each Troop or Company.

14. The account of each Depositor is to be opened with the amount in Indian Currency and a Bill drawn by the Officer Commanding on Pay-Master General furnished to the Accountant-General, Calcutta, for the aggregate of the opening balances which must correspond with the amount advised by the War Department as due to the Depositors of the Regiment.

15. Deposits made from Pay issued in sterling money, subsequent to the closing of the Savings Bank Accounts rendered to the War Office, must be credited in the Indian Currency, the conversion being effected at the rate of 2s. $\frac{1}{4}$ d. the Rupee.

16. When a Regiment is removed from the Indian Establishment the Regimental Savings Bank Ledger must be closed to the end of the month in which the Head-Quarters of the Regiment is to embark and transmitted to the Accountant-General for special audit. The Accountant-General will furnish the Officer Commanding with a Certificate of the amount due to the Depositors of the Regiment. This Certificate must ac-

company the Regimental Savings Bank Ledger to be furnished to the War Office a Voucher.

17. All Forms supplied on application to the Accountant-General, Calcutta, to whom all communications on the subject of Regimental Savings Bank are to be addressed. All letters to be marked on the upper left hand corner outside with the words "Regimental Savings Bank" Letters to be sent in duplicate in the mode prescribed in Art 122, page 18 War Office explanatory directions for the correspondence of Pay-Masters with the War Department.

The foregoing Rules are to be considered applicable to European Regiments of the Indian Army as far as may be practicable, the Divisional Pay-Master occupying the position of the Regimental Pay-Master in Her Majesty's British Regiments.

As respects the mode of Remittance of Savings Bank Balances of Invalids and Time-expired men of Indian Army, the following Rule will obtain:—

Regimental Savings Bank Committee on receiving intimation of the intended embarkation to England of Invalid or other Soldiers shall, within fifteen days of such intimation, forward to the Pay-Master, Queen's Troops or the Pay-Master of the Division, a correct Statement of their Savings Bank Balances in quadruplicate accompanied by a Bill of Exchange for the amount. The Pay-Master, Queen's Troops or Divisional Pay-Master will, in return, issue the prescribed Certificate and forward it to the Port Adjutant, Fort William, accompanied by a copy of the Roll above referred to, for transmission to the India House by the next Mail *via* Marseilles, returning one copy in his own Office and forwarding the remaining two copies to the Accountant-General in the Military Department.

F. D. ATKINSON, Major,
Off. Secy. to the Govt. of India.

Public Works Department.

GENERAL.—ESTABLISHMENTS.

No. 38.

Head-Quarters, Camp Roopur,

The 5th April 1860.

Notification.—The appointment by the Lieutenant-Governor, Punjab, of Mr. C. J. Campbell, Executive Engineer, 3rd Class, to be Executive Engineer, Delhi Division Public Works, is confirmed.

No. 39.

The following transfers and postings of Officers by the Lieutenant-Governor, Punjab, are confirmed:—

Captain J. Fulton, "Executive Engineer, 1st Division Baree Doab Canal, to be Executive Engineer, 2nd Division Baree Doab Canal.

Major H. W. Gulliver, Executive Engineer, 2nd Division Baree Doab Canal, to be transferred as Executive Engineer, 1st Division Baree Doab Canal, and to continue to officiate as Superintendent, Baree Doab Canal.

Mr. H. Garbett, Officiating Executive Engineer, 2nd Division Baree Doab Canal, to be Officiating Executive Engineer, 3rd Division Baree Doab Canal.

H. YULE, Lieut.-Colonel,
Secy. to the Govt. of India,
with the Governor-General.

No. 67.

Fort William, the 13th April 1860.

Appointment.—Lieutenant H. R. Faber, Madras Engineers, is appointed a 2nd Class Assistant Engineer in the Hyderabad Public Works Department and posted to the Secunderabad Division, with effect from the 25th December 1859.

No. 68.

Baboo Bamun Chunder Bhuttacharjee is appointed a temporary Assistant Overseer in the Public Works Department and posted to Bengal.

No. 69.

Transfers.—Special Assistant Engineer Mr. F. R. Chisholm is transferred from the Burdwan to the Circular and Eastern Canal Division, for carrying out the Survey of that Canal to Khoolna.

Probationary Assistant Engineer Baboo Radica Narain Ghose is transferred from the Nuddea Rivers to the Berhampore Division, for employment on the Jeagunge and Nulhatty Road.

No. 70.

Leave of Absence.—The leave for one month, preparatory to leave to England, granted to Mr. J. Watson, Special Assistant Engineer, attached to the Roorkee Workshops, North-Western Provinces, is extended to eight weeks.

C. H. DICKENS, Captain,
Off. Secy. to the Govt. of India.

**Orders by the
Lieutenant-Governor of Bengal.**

No. 1688.

APPOINTMENTS.—*The 10th April 1860.*—Mr. H. C. Halkett to be Civil and Sessions Judge of Sylhet.

Mr. M. A. G. Shawe to be Civil and Sessions Judge of Rungpore.

Mr. G. L. T. Harris to the charge of the Sub-Division of Commerceolly, and to exercise the powers described in Section I. Act X. of 1854, also the powers of a Magistrate in Pabna, for the purpose of trying by summary process complaints of breach of Indigo Contracts.

Mr. C. T. Metcalfe, Assistant to the Magistrate and Collector of Rajshahi, is vested with the full powers of a Magistrate in that District, for the purpose of trying by summary process complaints of breach of Indigo Contracts.

Moulavy Wasifooldeen, Deputy Magistrate of Pabna, is vested with the full powers of a Magistrate in that District, for the purpose of trying by summary process complaints of breach of Indigo Contracts.

The 11th April 1860.—Mr. H. Bell to officiate as Under-Secretary to the Government of Bengal.

Baboo Obhoy Churn Mullick, Deputy Collector, is transferred to the 24-Pergunnahs, and appointed to be also a Deputy Magistrate in that District, with the special powers of an Assistant to a Magistrate described in Clause 3, Section II. Regulation III. of 1821.

LEAVE OF ABSENCE.—*The 12th April 1860.*—Captain G. N. Oakes, Principal Assistant to the Commissioner of Chota Nagpore at Maunbhook, for fifteen days, under the Financial Notification of the 28th April 1858, making over charge of the current duties of his Office to the Sub-Assistant Commissioner Mr. R. C. Perry, who will conduct the same during Captain Oakes' absence, or until further orders.

NOTIFICATIONS.—*The 28th March 1860.*—The Lieutenant-Governor has been pleased to extend the provisions of Sections VII. to XVI. and XXVII. to XXXI. of Act XXVIII. of 1857 to the District of Chittagong, in respect to the sale and importation of Fire-arms.

The 13th April 1860.—Mr. H. Bell assumed charge of the Office of Under-Secretary to the Government of Bengal on the 11th instant.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

**Orders by the Lieutenant-Governor,
Punjab Provinces.**

Appointments—Mr. W. B. Jones, Assistant Commissioner, to officiate as General Department, No 885, dated 30th March, Personal Assistant to the Financial Commissioner, from the date of Mr. H. E. Perkins'

departure on leave

At the request of the Lord Bishop of Calcutta and in modification of the Orders Nos 172 and 113, published respectively in the

General Department, No 883, dated 30th March, *Punjab Gazette*s of the 18th January and 11th February last, the Hon'ble the Lieutenant-Governor is pleased to appoint the Reverend F. C. Viert to be Chaplain of Nowshera, and the Reverend E. Tandy to be Chaplain of Campbellpur and Attock.

Sub-Assistant Surgeon Banee Madhub Tagore is appointed to the Medical charge of the Civil Station of Jhung.

Transfers.—Mr. T. C. Vaughan, Extra Assistant Commissioner, from the General Department, Nos 883, Lahore to the Umarpur District, dated 30th March.

Mr A J. S. Donald, Extra Assistant Commissioner, from the Shahpore to the Lahore District.

Lieutenant J. Havelock, Assistant Commissioner, from the Mooltan to the Lahore District.

Lieutenant C. A. McMahon, Assistant Commissioner, from the Sealkote to the Gojranwala District.

The Reverend H. F. Corbyn, Chaplain of Peshawur, to be Chaplain of Dehra Ismael Khan.

The Reverend A. Horsburgh, Chaplain of Dehra Ismael Khan, to be Chaplain of Peshawur.

Leave of Absence.—Captain Elliot, Deputy Commissioner of Gojranwala, for one month, from the date of the Civil Service Absentee Rules. Lieutenant McMahon, Assistant Commissioner, will officiate as Deputy Commissioner during Captain Elliot's absence.

Promotion.—Major R. Taylor, Deputy Commissioner of Kangra, and Oiliating Commissioner of the

General Department, No 867, dated 29th March. Lieutenant, is appointed Commissioner of the Lahore Division, from the 24th March 1860, in succession to Mr. R. Temple, whose services have been placed at the disposal of the Government of India for employment in the Financial Department.

2. Major Taylor will continue to officiate as Commissioner of Lahore.

R. H. DAVIES,

Secretary to Govt., Punjab.

LAHORE, 29TH MARCH 1860.

No. 138.—*Leave of Absence*.—Assistant Surgeon W. Delpratt, M. D., 3rd Punjab Cavalry, is granted leave from 20th March to 20th May, to visit Bombay, on Medical Certificate, preparatory to applying for Furlough to Europe.

No. 139.—Lieutenant-Colonel C. Cureton, Commandant Cureton's Mooltan Irregular Cavalry, is allowed two months' privilege leave from 1st April, to visit Murree.

LAHORE, 30TH MARCH 1860.

No. 140.—*Transfer*.—Jemadar Abdoola Khan, of the late Joudhpore Contingent Cavalry, to the Gootgaon Division Mounted Police, with retrospective effect.

No. 141.—Officers of the Punjab Irregular Force, who may be desirous of proceeding, *via* Calcutta, on Furlough, on Medical Certificate, are informed that applications for preparatory leave only are to be submitted to the Punjab Government. The application for Furlough accompanied by the prescribed "No Demand and Medical Certificates" should be forwarded after their arrival at Calcutta, to the Deputy Adjutant General at the Presidency, for the orders of Government.

All such applications to proceed, *via* Bombay, whether on private affairs, or on Medical Certificate, should be transmitted complete in every respect to this Office; and when Furlough on private affairs is requested, the papers are to be submitted in time to admit of the Furlough appearing in orders by the Supreme Government, prior to the date from which the applicant desires to quit Regimental Head-Quarters.

No. 142.—*Leave of Absence*.—The leave granted in Punjab Order, No 63 of 1st February, to Captain H. Hayley, Captain of Police, Dera Ismael Khan, will have effect from the 1st April, instead of the date therein specified.

G. HUTCHINSON, Major,

Offg. Secy. to Govt., Punjab,

Military Department.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions :—

1st.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Coanada and Vizagapatam, and that she return to Madras by the same route.

2nd.—That she carry all Mails free of expense to Government.

3rd.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4th.—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children. Cabin Passage.		Deck Passage.			Freight per ton of 50 cubic feet.	Treasure.
			Above 7 and un- der 16 years.	Under 7.	Europeans.		Natives.		
			Children.	Half fare.					
Madras and Masulipatan ...	60	24	30 0	15 0	16 0 0	12 0 0	18	18	1 per cent.
Do do Coringa ...	70	28	35 0	17 8	17 5 4	12 10 8	21	Do.	Do.
Do do Vizagapatam ...	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.	Do.
Do do Rangoon ...	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.	Do.
Masulipatam and Coringa ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.	Do.
Do do Vizagapatam ...	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.	Do.
Do do Rangoon ...	135	54	67 8	34 0	24 0 0	18 0 0	40	Do.	Do.
Coringa and Vizagapatam ...	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.	Do.
Do do Rangoon ...	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.	Do.
Vizagapatam and Rangoon ...	105	42	52 8	26 0	18 10 8	14 0 0	30	Do.	Do.

5th.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6th.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7th.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. PYCROFT, Chief Secretary.

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprise 1,780 Chests, viz.:—

Behar Opium	1,270
Benares ditto	510
Total Chests... 1,780	

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860 ...	1270	510	1780
Ditto " 9th July " "	1270	510	1780
Ditto " 6th August " "	1270	510	1780
Ditto " 10th Sept. " "	1270	510	1780
Ditto " 8th October " "	1270	510	1780
Ditto " 6th Nov. " "	1270	510	1780
Ditto Wednesday, 6th Dec. " "	1275	509	1784
	8895	3569	12464

By Order of the Board of Revenue,

E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM, }
The 29th March 1860. }

Notification.

THE Inspector-General of Jails being about to proceed on a tour of inspection in the Eastern Districts will feel much obliged by all Officers in charge of Jails continuing to send their general correspondence to the Presidency as usual whence it will be forwarded to him.

2. In all matters of urgency in which immediate action is required, Officers in charge of Jails are requested to correspond directly with the Government, copies of the correspondence being subsequently submitted to the Inspector-General for his information and for record in his Office.

F. J. MOUAT,
Inspector-General of Jails, L. P.

FORT WILLIAM, }
The 3rd April 1860. }

Notification.

IT is hereby notified that the Superintendent of Port Blair in the Andamans has been authorized to issue Bills of Exchange for *bond-side* public purposes on Public Treasuries generally, and for private purposes, under the rules in force, on the Sub-Treasurers at Calcutta and Madras.

E. DRUMMOND,
Acctt. Genl. to the Govt. of India.

FORT WILLIAM ; }
Acctt. General's Office, }
Durbar and Revenue Department, }
The 9th April 1860.

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and *full* particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *Agra Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants, (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay.

J. EEDIE,
Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P.; }
Allahabad, the 3rd April 1860. }

Notice.

UNDER ACT XX of 1856, I hereby give notice that the Assessment Registers of Buranugore, Ootpadanga, Sealda, Intally, Ballygunge, Bhowanipore, Allipore, and Kidderpore (being Grand Divisions I, II, III, IV, V, VI, VII, and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannahis Kallyghaut, Kiddipore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Punchayets last year have been appointed for this year also, with the following exceptions —

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prosono Banerjee, Baboo Petumber Ganguly, in the place of Baboo Ramcomul Banerjee.

GRAND DIVISION II

Baboo Modoosoodum Chatterjee, in the place of Baboo Bolanath Mitter, Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocomar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. Heyham,
Deputy Magistrate.

Allipore;
Suburban Tax Office,
The 18th March 1860.

Notice of the Municipal Commissioners.

NOTICE is hereby given, that the Municipal Commissioners for the Town of Calcutta have this day attached their signatures to the Assessment Books for the year 1860, in accordance with the provisions of Section X. of Act XXV. of 1856.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,

Secty. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
8, Chowringhee Road,
Calcutta, 4th April 1860.

Memorandum.

THE Water Gate Fort William is open for the entrance of Carriages, and the Calcutta Gate available for egress only from this date.

M. SMITH, Brigadier,
Command at Fort William.

FORT WILLIAM,
The 10th April 1860.

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,
Collector of Customs.

CUSTOM HOUSE,
Calcutta,
The 3rd April 1860.

Notice.

THE Effects of the late MR. W. WHITI, an Inspector in the Service of the East India Railway Company, and an European British Subject, who died intestate at Rajgaon near Pulta in this District, are under the Seal of this Court, and will be delivered over to any party legally authorized to receive the same.

A. PILOU,
Officiating Judge

CITY MOORSHTDABAD,
Civil Court,
The 26th March 1860.

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg Collector.

ASSAM COLLECTORSHIP,
Zillah Nowgong,
The 23rd February 1860.

Notice

WANTED, a Native Surveyor for the District of Seetapore, Oudh.

Apply to

CAPTAIN E. THOMPSON,
Deputy Commissioner.
The 29th March 1860.

Notice.

CANDIDATES for the appointment of Moonsurim, in the Commissioner's Court at Sultanpore, are informed that the vacancy has been filled up.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

1st.—Estates to be sold to the highest bidders above the upset price.

2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jummabundee made by the Revenue authorities.

3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.

5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE,
The February 1860. }

No.	Towjee No.	Names of Mehals and Per-gunnahs.	Area.	Sudder Jumma.	Upset Price	REMARKS.
1ST CLASS.						
1	2102	Aima Xurnopoer Ph. Chumpanughurec ..	0 0 0	1 0 0	1 4 0	
25	2475	Roypoor Ph. Azmulshahee ..	4 15 0	0 8 0	1 4 3	
29	8550	Kourdihee Ph. Sherghur ..	7 0 0	1 5 0	1 12 0	
30	8551	Ditto ditto ..	0 2 12	0 8 3	0 11 0	
31	8552	Ditto ditto ..	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ..	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ..	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor ..	3 4 0	0 9 8	0 12 10	
50	3564	Sookrah Ph. Sharghur ..	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ..	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ..	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ..	3 7 0	0 12 1	1 4 1	
54	184	ChurSukteepoor Ph. Pulasee ..	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee ..	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ..	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ..	6 12 6	0 3 6	0 6 9	
78	3128	Roypoor Ph. Sherghur ..	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gopebhoom ..	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur ..	2 12 3	1 4 4	1 15 4	
85	4812	Shamutpoor Ph. Monohurshahee ..	0 16 2	0 8 0	0 8 10	
2ND CLASS.						
2	2401	Aima Raiepoor Ph. Monohurshahee ..	30 10 0	12 6 11	15 8 8	
3	4180	Dhamas Ph. Ranihate ..	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondee Ph. Monohurshahee ..	0 15 0	15 2 2	7 5 4	
5	8914	Sreerampoor Ph. Azmutshahe ..	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ..	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Per-gunnahis.	Area.	Sudder Jumma.	Upset Price.	REMARKS.
8	2403	Aima Hati Danga Ph. Monohursahi ...	80 9 6	42 8 8	60 12 3	
9	5249	Boshuntpoor Ph. ditto ...	38 2 3	13 12 8	17 3 10	
10	2797	Muddondanga included in Bussuntpoor Ph. ditto ..	97 19 6	33 14 3	39 14 1	
11	3591	Furriadpoor Ph. Sherghur..	40 15 12	8 7 3	11 4 4	
16	4253	Mooragatcha ...	1 19 10	1 3 2	1 9 5	
17	4977	Edrakpoor Ph. Jauhirabad	44 3 11	10 1 0	12 9 3	
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5	
20	3553	Ookrah Ph. ditto ...	0 10 0	1 0 0	1 0 0	
21	5035	Bizpoor Ph. Sherghur ...	2 14 8	1 4 0	1 9 0	
22	4990	Apkulpoor Ph. ditto ..	2 3 5	1 0 0	1 5 9	
24	3968	Ramkistopoor Ph. Dhaia	2 8 0	3 4 0	3 11 6	
26	4976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1	
28	3960	Khandra Ph. Sherghur ...	11 6 0	3 13 0	4 3 10	
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0	
35	4281	Geedram Ph. Arsha	9 10 5 $\frac{1}{2}$	3 12 2	6 13 4	
37	2781	Oosmanpoor Ph. Ranihatee	1 6 1	4 2 8	6 15 2	
38	4283	Cossypoor Ph. Muzuffui Shahee	4 3 11	3 6 2	4 3 3	
39	5034	Kotalghose Ph. Azmut-shahee	2 6 10	1 8 9	2 9 5	
40	5723	Secalee Ph. Havellee ..	92 1 0	35 10 9	17 7 3	
41	4254	Umbika Ph. Umbika ..	0 11 0	0 11 3	1 2 10	
42	4330	Koygong Ph. Monohursahi	4 12 14	2 1 8	3 8 0	
43	4829	Ditto ditto ..	19 6 0 $\frac{1}{2}$	6 12 7	9 0 9	
44	4119	Bhatrah Ph. Ranihatee ..	0 13 3	1 2 3	1 14 5	
45	4282	Gidram Ph. Arsha ..	2 8 0	1 8 5	2 12 4	
46	4328	Mazeepookra Ph. Shainghur	6 12 15	1 2 7	1 10 7	
47	4327	Aukulpoor Ph. ditto ...	4 12 13	2 8 5	4 3 4	
55	4996	Koy Chur Ph. Deia ..	0 12 4	0 10 5	1 0 6	
56	3327	Chur Baliarra Alias Belleo-her Ph. Monohurshahee ..	23 4 0	31 3 9	34 11 3	
57	4726	Benilee Ph. Sherghur ...	10 16 14	3 8 5	5 14 0	
58	2954	Jamsoulee Ph. Sherghur ..	28 2 10	12 0 0	20 0 0	
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	8 13 11	
60	4129	Khandra Ph. Govindpoor Ph. Senpaharee	83 17 7	20 3 9	34 11 8	
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6	
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1	
64	4412	Gidram Ph. Arsha ...	11 6 0	2 4 0	3 0 0	
65	4160	Gungapoer Ph. Ookhra ...	80 6 6	35 11 1	44 9 10	
66	2964	Chuck Noada Ph. Azmut-shahee ...	6 13 9	1 8 0	2 8 2	
67	3252	Sheebrambatee included in Koolgatchee Ph. Indranee	1 3 9	0 8 0	0 9 7	
70	4678	Geedram Ph. Arsha	68 18 10	20 6 4	34 0 0	
73	4722	Rukhitpoor Ph. Saenpaharee	50 10 9	6 3 3	8 4 4	
74	3969	Goalla Dosspoor Ph. ditto	53 3 4	29 4 3	43 14 0	
75	4720	Shurushuttegunge ...	24 11 2	9 8 3	15 13 9	
76	2610	Amlajole Ph. ditto ...	41 10 9	8 8 8	11 6 2	
77	4282	Umbika Ph. Umbika ...	4 4 12	0 12 8	1 9 4	
79	2941	Khosihat Ph. Indranee ...	2 17 6	1 8 6	1 14 7	
80	2344	Alma Bijoor Ph. Ranihatee	1 10 12	0 13 7	1 8 7	
81	1951	Mourgram Ph. Monohur-sahi	4 0 1	4 8 1	6 0 1	
82	250	Chur Mahata Ph. Pulasee	35 15 9	81 1 8	34 8 6	
86	2875	Julkur Bhaudar Da Ph. Umbika ...	0 0 0	125 0 0	137 8 0	
87	2940	Ghosehaut Ph. Indranee...	12 6 0	8 7 10	9 15 10	
91	28 Chakera	Regr. ... Sharungpoor Ph. Havilee	15 11 5	5 0 0	6 15 0	
92	29 Ditto ...	Burooah Ph. Salsrika ...	4 0 0	1 11 0	2 4 0	
93	30 Ditto ...	Kunddurpopoor Ph. Saha-bad ...	2 10 8	2 8 11	2 8 11	

Notice.

NOTICE is hereby given, that the improvements in the Channel of the Bansputtee Khall, which connects the Damoodah River at Moisrakah with the Hooghly River at Ooloobarriah, will be completed on the 30th April 1860, when the Dams will be removed and the Channel be opened for Navigation, during high Tides and Floods, between the Damoodah and Hooghly Rivers, and that a Public Auction will be held at Ooloobarriah, in the Dawk Bungalow, at Noon on the 25th April 1860, by the Executive Engineer of the Burdwan Division, for the sale of the Toll Collections to the highest bidder, who will have to deposit 500 Rupees, and to make that sum up to one-fourth of the amount of the Farm before the 1st May 1860, when the agreement will be signed and completed.

The Toll Collections are to be made according to the subscribed Schedule approved of by Government, and the period of the lease will extend from the 1st May to the 30th November 1860, both days inclusive.

For further particulars apply to W. Smith, Esquire, Executive Engineer of the Division at Burdwan, or to Serjeant J. Keane, Assistant Overseer at Moisrakah.

Schedule of Rates at which Tolls will be levied at the Bansputtee Channel.

- All Boats to pay (8) eight annas per 100 mds.
- " Empty (4) four annas per 100 mds.
- " Rafts (1) one anna per each Timber.
- " Floats (2) two annas per 100 Bamboos.
- " Passenger Boats (2) two annas per Oar.
- " Empty Passenger Boats (1) one anna each.

W. SMITH, c. e.,

Executive Engineer, Burdwan Division.

BURDWAN, }
The 11th April 1860. }

Notice.

ANY person claiming to be a Creditor of the late William Hemmings the younger, who died in the month of May 1839, and who was a son and Residuary Legatee of William Hemmings, late a Major in the East India Company's Service, are requested forthwith to communicate either personally or by letter with the undersigned, and furnish him with a statement of the nature and particulars of their claims.

R. F. STACK,
Offg. Solr. to Govt.

For Dacca and Assam.

A STEAMER, with a Flat in tow, will be despatched on the 1st proximo.

For Freight and Passage apply to Government Boat Office
By Order of the Superintendent of Marine,

W. WHITE,

Clerk of the Govt. Boat Office.

The 9th April 1860.

To BE PEREMPTORILY SOLD, pursuant to a Decree of the Supreme Court of Judicature at Fort William in Bengal, bearing date the 19th day of September 1859, in certain causes wherein Hameeda Bibee is Plaintiff and Aga Mahomed Hossain and others are Defendants, and the other causes, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Wednesday, the 18th day of April next, at the hour of noon, the following property (that is to say), all that piece or parcel of land or ground, No. 96, containing by estimation fourteen and a quarter cottahs, be the same more or less, situate, lying and being at Jaun Bazar, in the Town of Calcutta, and bounded as follows (that is to say): On the North by the house and premises formerly of Rameaunt Sirear, now of Modoosoodun Sircar; on the South by the house and premises formerly of one Rohmut Moonshee, now of Ramanauth Takoor, and the public road; on the East by the land formerly of one Woonoop Bibee, now of Patbutty Takoorany; and on the West by the land formerly of one Rammoney Takoor, now of Methoorloll and Ramanauth Takoor.

Further particulars may be had at the Master's Office, Supreme Court, or of Messrs. Carey and Berners, Solicitors for Aga Mahomed Hossain and others.

W. MORGAN,
Master.

CARLY AND BERNERS,

Solicitors for AGA MAHOMED HOSSAIN, &c.

CALCUTTA;
Supreme Court, Master's Office, }
The 16th March 1860.

To BE SOLD, pursuant to an Order of the Supreme Court of Judicature at Fort William in Bengal, bearing date the third day of May, one thousand eight hundred and fifty-nine, made in a certain cause wherein Greender Chunder Ghose and Sreemutty Noborunginay Dossee, Executor and Executrix of Anundnarian Ghose, deceased, are Plaintiffs, and Sreemutty Sokhimoney Dossee, Bissessur Paul Chowdry, Permissur Paul Chowdry and Rajrajessur Paul Chowdry are Defendants, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House, on Thursday, the twenty-sixth day of April at 12 o'Clock, the following property, that is to say:—

All that Talook or Zemindary called or known by the name of Siddhee Pasa, situate in Pergunnah Issulpore in the District of Jessor in the Province of Bengal, the Annual Sudder Malgoozary of which is Company's Rupees two thousand, three hundred and thirty-five, four annas and six pic.

Further particulars may be had at the Master's Office, Supreme Court, or of Mr. Josceline Frederic Watkins, Solicitor for the Plaintiffs.

W. MORGAN,
Master.

J. F. WATKINS,

Plaintiff's Solicitor.

CALCUTTA;
Supreme Court, Master's Office, }
The 26th March 1860.

Statement of the Affairs of the Bank of Bengal for the week ending 11th April 1860.

Commercial Bank of India.

CALCUTTA BRANCH.

Rates of Exchange on London.

		a.	d.	"	
At 6 months' sight	...	2	0 ⁴	per Rupee.	
" 4 "	...	2	0 ¹	"	
" 3 "	...	2	0 ³	"	
" 2 "	...	2	0 ⁴	"	
" 1 "	...	2	0 ¹	"	
" sight	...	2	0	"	

The Bank grants Drafts on the Head Office, Bombay, and on its Branches in London, Shanghai, and Hong-Kong. Bills collected at any of the above places at a uniform charge of $\frac{1}{2}$ per Cent.

The Bank will undertake the purchase or sale of Government Paper, Bank Stock and other Securities, draw Interest and Dividends payable in Calcutta, when due, at a Commission of $\frac{1}{4}$ per Cent.

No charge made when the proceeds of Sale or amount of Interest or Dividends drawn is remitted in the Bank's Bills.

<i>Rates of Interest allowed to Deposits subject to</i>
3 months' notice of withdrawal, 4 p. c. per annum.
6 ditto ditto ditto 5 "
9 ditto ditto ditto 6 "

Notice may be given when the money is deposited, or at any subsequent time; and it will be dispensed with in cases when the money is to be remitted through the Bank.

Current Accounts kept and Interest allowed at 2 per Cent. per annum on Balances of Rupees 500 and upwards, not exceeding Rupees 50,000, unless by special agreement.

Hours of business, 10 A. M. to 3 P. M. On Saturdays, 10 A. M. to 1 P. M.

ALEX. FIELDING,
Agent.

27, TANK SQUARE,
Calcutta, 10th April 1860. }

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of William George Harold Wilson, late of No. 26-1, Lower Circular Road, in Calcutta, an Assistant in the Commissary General's Office, an Insolvent. On Wednesday, the 1st day of April instant, it was ordered that the matter of the petition of the said Insolvent be heard on Saturday, the 2nd day of June next, and that the said Insolvent do then attend to be examined by the said Court.

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

In the matter of William George Harold Wilson, late of 26-1, Lower Circular Read, in the Town of Calcutta, an Assistant in the Commissary General's Office, but at present a Prisoner for debt in the Great Jail of Calcutta.

Court House on Friday, the thirteenth day of April instant, at the hour of ten o'clock in the forenoon.

An application is this day made by the Insolvent abovenamed for an *ad interim* protection order of his protection from arrest, which application shall be heard and disposed of by the Acting Commissioner at his Chambers in the

¶ "Any Creditor or other persons desirous of opposing the said application, may attend and be heard at the time and place aforesaid.

Swinhoe and Beeby, *Attorneys.*

Chief Clerk's Office, the 5th April 1860.

**The Calcutta Steam Tug Association
“ Limited.”**

In accordance with the Resolution passed at the last Half-yearly General Meeting, a Special General Meeting of Shareholders will be held at the Office of the Secretaries on Thursday, 26th instant, at noon, "to consider the general position of the Association."

By Order of the Directors,

GORDON, STUART & Co.,
Secys., Cal. S. T. Assn. Ltd.

North-Western Bank of India in Liquidation.

To SHARHOLDERS

A THIRD Dividend in part of Capital at 25 Rs. per Share, to be paid as far as possible in Government five per Cent Securities, will be payable at the Bank Office on production of the Share Certificates on the 1st May next.

As Government Promissory Notes are not issued for a smaller sum than 500 Rupees, persons holding less than 20 Shares will be paid the Dividend in cash, according to the market value on the said date of 5 per Cent Government Securities in Calcutta and allowing for the interest carried by them.

Holders of more than 20 Shares will be paid the Dividend, so far as their number of Shares will admit of division by four, in such Securities, and the balance in cash as above.

J H FERGUSON,
Winding-up Manager

77, CLIVE STREET,
Calcutta, 13th April 1860.

India General Steam Navigation Company, "Limited."

NOTICE is hereby given, that an Extraordinary Meeting of this Company will be held on Wednesday, the 23rd day of May next, at noon, for the purpose of confirming the Special Resolution passed at a Special Meeting of the Company held on the 12th day of March last, for agreeing to the Articles of Association for the regulation and management of the Company.

By Order of the Directors,

FRANK STACE,
Secy., I. G. S. N. Co., Ltd.

CALCUTTA;
18-2, Strand,
The 9th April 1860.

Bengal Printing Company, "Limited."

NOTICE is hereby given, that the THIRD CALL of Rupees (25) twenty-five per Share, in this Company, is to be paid into the AGRA AND UNITED SERVICE BANK, LIMITED, on or before Monday, the 23rd April 1860.

By Order of the Directors,

A. G ROUSSAC,
Secretary.

9, HASTINGS STREET,
The 12th March 1860.

Notice.

MR HAMILTON G. DUNIOP has been appointed Deputy Manager at Calcutta, and is authorized to sign for the Bank in that capacity.

By Order of the Directors,

M. BALFOUR,
Manager.

AGRA & U. S. BANK, LIMITED,
Calcutta, 22nd March 1860.

Notice.

THE Interest and Responsibility of MR. GUSTAVUS HUBLER in our Firm ceased on the 31st March last.

MR FRANCIS MOTZILLIM is this day admitted as Partner in our Firm.

HUBER AND CO.

CALCUTTA,
1st April 1860 }

Notice.

HAVING transferred our business to Messrs. Schoone, Kilburn and Company from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoone, Kilburn and Company, who will also liquidate any claims against our Firm.

H INDIAN AND CO.

Assam Company.

IT is hereby notified, that the Office of Secretary and Accountant to the Assam Company will shortly become vacant by the resignation of Mr. Carter. Applications for the appointment by letter accompanied by testimonials should be addressed to the Managing Director.

By Order of the Board,

T. E. CARTER,
Secretary.

Notice

MR HENRY NOWELL POULTON is authorized to sign for our Firm per procuration.

SHAND, FAIRLIE & CO.

Lost, Stolen or Destroyed,

THE Government Promissory Note, No. 6048 of 16061 of 1854-55, of the 1 per Cent. Loan, dated 30th June, for Company's Rupees (1,000) one thousand, standing in the name of Unaoop Chund Kachra, the Proprietor, by whom it was never endorsed to any other person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

R. J. MEADE,
Offg. Political Agent.

The 4th April 1860.

Lost or Stolen,

THE first-half of a Bank of Bengal Note, No. 27950, for Rupees 50. Any one finding or hearing of the same is requested to communicate with the Printer.

Lost,

TWO HALVES of Bank of Bengal Notes, Nos. 13633 and 2306, of Rupees 10 and 25 respectively, which belonged to Hurish Chunder Mookerjee of Nees-chindapore Factory, the payment of which has been stopped at the Bank.

Notice.

THE Director General of the Post Office of India begs to inform all Public Officers that, with the sanction of the Government of India, he has prohibited the dispatch of Expresses on any line on which there is a Telegraph, unless the Officer sending the Express certify in writing, in the manner indicated below, that its dispatch is absolutely necessary for the Public Service.

The Certificate must be in the form of a letter to the Director General, explaining why the Express is sent, and what saving of time is expected.

H. B RIDDELL,
Director General of Post Office in India.

CAMP LUCKNOW ;. }
The 25th March 1860. }

Notices issued by the Post-Master General of Bengal.

No. 759

Notice is hereby given that as Palanqueen Bearers are not at present procurable at Berhampore, Palanqueen Pâks cannot be laid through that Station from the Calcutta or any other Post Offices until further notice.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA, }
The 30th March 1860. }

No. 9391.

Banghy Parcels are in future not to be specially registered, as the full address and weight of all such are registered in the Post Office and receipts are granted to senders if required. The Post Office Officials have therefore been directed not to accept fees for the special registration of Banghy Parcels. Articles sent on Book Post rates are not registered unless a registration fee is paid; when therefore Books or Prints or other Articles of value are sent by Book Post, the senders can register them by payment of the usual fee of 4 annas.

C. K. DOVE,
Post Master General of Bengal.

CALCUTTA, }
The 30th March 1860. }

No. 9666.

THE Public are specially cautioned of the risk attending upon the transmission of books or other parcels by the Banghy Post during the Monsoon, or rainy months, unless they are packed so as to be waterproof. The caution specially applies to roads where the Banghy Mail is carried by foot-runners, and which are often during the rains intersected by deep water-courses; but not on the Grand Trunk Road, where wheeled Carriages are used, viz., the road from Calcutta to Benares and upwards.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA, }
The 7th April 1860. }

Notices issued by the Post-Master of Calcutta.

No. 4420.

The 7th April 1860.—MAIL PACKETS for the Overland Mail, which leaves Bombay on the 26th instant, will be closed at this Office at 5 P. M. on Tuesday, the 17th idem, *viz.* Marseilles only.

Letters and Papers, for transmission *via* Bombav, will be received up to 6 P. M. on every day prior to the 17th; and Inland Postage to Bombay must be prepaid in Stamps on Letters sent by this opportunity to Countries in Foreign Europe.

Rates of Postage.

Under $\frac{1}{4}$ Ounce	Rs. 0 6 0
" $\frac{1}{2}$ "	" 0 8 0
" $\frac{3}{4}$ "	" 0 14 0
" 1 "	" 1 0 0

No. 4990.

The 30th March 1860.—Parcels exceeding forty tolas in weight for Stations named in the margin, Kedgeree. Contai. Diamond Harbour. cannot be received for despatch at this Office by Kookrahatty Hooghly Point. Banghy, there being no Banghy Establishment on that line of road.

No. 5034.

The 31st March 1860.—The Public are informed that the Parcel Vans, which run daily between Raneegunge and Benares, will in future convey Passengers at the under-mentioned rates. For each Passenger :—

From Raneegunge to Burhee,	Rupees 11 10 0
" " Sherghatty "	15 12 0
" " Dearee "	19 14 0
" " Sasseram "	20 14 6
" " Benares "	28 5 0

2. Four Passengers can be taken on the Vans daily, excepting Mondays, when eight seats may be engaged.

3. Each Passenger will be allowed to carry ten seers of baggage, but nothing in excess of that weight will be permitted.

4. The Vans will leave Raneegunge daily at 1 A. M. They are not adapted for the conveyance of Europeans.

No. 5104.

The 5th April 1860.—The following Notice is hereby given to parties holding window delivery Tickets :—

If letters are not called for at the window when the general delivery is made, they will be sent out for distribution through the Office Letter Carriers ~~at the following delivery~~.

No. 4474.

*The 11th April 1860.—The Overland Mail, via Marseilles and Southampton and the intermediate Ports, Madras, Ceylon and Aden, per P. and O. Company's Steamer *Colombo*, will be closed at this Office on Saturday, the 21st instant, at 6 P. M.*

Letters, &c., for Penang, Singapore, Hong-Kong and Australia, will be forwarded via Galle by this opportunity.

Postage.	Weight.	Via Marseilles.	Via Southampton
	½ ounce	Rs. 0 6 0	
	"	0 8 0	{ Rs. 0 4 0
	"	0 14 0	
	1 "	1 0 0	{ " 0 8 0
	2 "	2 0 0	{ " 1 0 0

No. 4494.

The 12th April 1860.—Notice is hereby given, that the Letters for the Overland Mail, despatched from this Office up to the 2nd and the Express Mail of the 3rd instant, were in time for the Steamer that left Bombay on the 12th instant.

No. 5182.

The 12th April 1860.—The Public are hereby informed that from and after the 1st of May 1860, the postage of Newspapers, Pamphlets, or other Printed Papers, not exceeding 6 Tolas, whether the same be imported or not imported, will be one anna, and one anna will be added to the above postage for every additional 6 Tolas or parts of 6 Tolas.

2. The compulsory pre-payment of postage on Newspapers, Pamphlets, or other Printed Papers will take effect from the 1st of January 1861.

No. 4518.

*The 13th April 1860.—Notice is hereby given, that the Mails for Penang, Singapore and Hong-Kong, for transmission per Steamer *Fiery Cross*, will be closed at this Office on Friday, the 20th instant, at 6 P. M.*

No. 4519.

*The 13th April 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Thursday, the 19th instant, at 6 P. M.*

PACKETS for the reception of Letters by the following Ships are open at this Office:—

NAMES OF VESSELS	Agents.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer <i>Colombo</i> ..	P & O. S. N. Co.	23rd April 1860.	Suez ..	Madras, Ceylon & Aden.	
" <i>Fiery Cross</i> ..	Jardine, Skinner & Co. ..	21st ..	Hong-Kong ..	Penang & Singapore	
" <i>Burmah</i> ..	Mackinnon, Mackenzie & Co.	20th ..	Moulmein ..	Akyab & Rangoon.	

The 13th April 1860



SUPPLEMENT TO
The Calcutta Gazette.

SATURDAY, APRIL 14, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 26th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajeottee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad; recorded proprietors, Doorgapershund Ghose, Coshinath Ghose and Oomachurn Dutt; sudder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE;
Collector's Office,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Simrah, Chuck Simrah, Pergunnah Bhellawur; recorded proprietors, Mussts. Muckdoomun, Nujmooddeen, Nuseebun, Mussts. Ameerun and Wuheedun, occupants; sudder jumma 540-15-6 including Malikannah, from which the Rights and Interests of Musst. Muckdamun heiress of Musst. Müduhun deceased, surety of Busharut Hossein, farmer of Moazah Samadhee Boozoorg, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP;
Gya,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna; the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthum.

No. 528.—Pergunnah Furkeyah; sudder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR;
Collector's Office,
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estates.

No. 1635.—Mehal Nugwan, Pergunnah Seepoor ; recorded proprietors, Hurreenarain Chowdry, Luckheenarain Doss Mohapattur, Rughoonauth Paharee, Chundee Churn Paharee, Kaseenath Paharee, Nittanund Doss Mohapattur and Nittanund Doss Mohapattur ; sunder jumma, rupees 2,624-12-0 $\frac{1}{2}$.

No. 2241.—Mehal Rampoor *alias* Rampoor and Shonpoor, 7 annas' share in Pergunnah Beercool ; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadchia, Ram Churn Bundopadchia, Aunund Mace Debea, Guardian on the part of Oomesh Chunder Bundopadchia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee ; sunder jumma, rupees 5,206-9-8.

F. R. COCKERELL,
Officiating Collector.

MIDNAPORE COLLECTORATE, }
The 5th April 1860.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 924.—Dearah Mahazee Mekra, Pergunnah Ghyaspore ; sunder jumma, rupees 994-2-6.

A. HOPE,
Collector.

PATNA COLLECTORATE, }
The 3rd April 1860.

NOTICE is hereby given, that the under-mentioned Estates, in Zillah Bhaugulpore, will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Kuntsukrah, Mouzah Bijhurrah and lands of Turkorah, in Mouzah Rajpoor, Pergunnah Wasilah ; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kallechurn and Mussamut Dilnoor ; sunder jumma, rupees 1,859-14-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 128.—Ghatwally Ma. Kerwar, Pergunnah Wasilah ; recorded proprietors, Kallepershad and Goaman Singh ; sunder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869 70, as per Kistbundee.

J. M. LOWE,
Officiating Collector.

COLLECTOR'S OFFICE ; }
Bhaugulpore, }
The 4th April 1860.

NOTICE is hereby given, under Section VI. Act X. of 1859, that the under-mentioned Estates, in Zillah 24-Pergunnahs, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Saturday, the 28th day of April 1860, corresponding with 17th Bysakh 1267 B. S., for Arrears of Revenue or other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class IV.—Estates to be sold for Arrears due on other Estates.

No. 281.—Kismut Pergunnah Meddunmullo, Kismut Kundurpopore, &c. ; recorded proprietor, Soudaminee Dossee ; sunder jumma, rupees 597-14-11

Class I.—Permanently-settled Estate.

No. 658.—Kismut Pergunnah Ballea, Turuff Sreekristopore ; recorded proprietors, Ramdhone Bose and others ; sunder jumma, including Police, rupees 1,141-12-1.

Class II.—Temporarily-settled Estate.

No. 1367.—Resumed Mehal Beel Dautbhanga ; recorded proprietors, Hurrynarain Ghose and others ; sunder jumma, rupees 1,100-2.

G. BRIGHT,
Officiating Collector.

COLLECTOR'S OFFICE ; }
24-Pergunnahs, }
The 10th April 1860.



The Calcutta Gazette.

WEDNESDAY, APRIL 18, 1860.

Legislative Council of India.

THE 14TH APRIL 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Hon'ble the Governor General on the 9th April 1860 (communicated to the Legislative Council on the 14th idem), and is hereby promulgated for general information :—

Act No. XI. of 1860.

An Act to enforce the fulfilment of Indigo Contracts, and to provide for the appointment of a Commission of Inquiry.

WHEREAS it is expedient to issue a commission of enquiry into the practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal, and to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 4th day of April 1860 to cultivate according to the conditions of such agreement the whole quantity of land which he has agreed to cultivate, or otherwise to fulfil his engagement; it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not

appear in obedience to the summons, he may issue a warrant for the arrest of such person.

II. On hearing the answer of the person complained of, and on taking Remedy. such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages sustained by reason of the breach of the contract. If it shall appear to the Magistrate that the person who has agreed to cultivate the Indigo plant is still able to perform his contract, the Magistrate shall order him specifically to perform the same, and shall also in such case award a certain sum to be paid as damages as an alternative. In cases in which the land to be cultivated with the Indigo plant is defined by the agreement, the Magistrate may order the attachment, as a security for the amount of the damages assessed or to be assessed for the breach of the agreement, of any other crop of the defaulter that may at any time during the present season be growing on such land. If after an order for specific performance of agreement the defendant fail to perform the agreement or to pay the amount of damages ordered to be paid as an alternative, or if after an order for payment of damages the same be not immediately paid, the Magistrate may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 (*for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.*) Provided that

if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

III. In case it shall appear to the satisfaction of the Magistrate that the agreement obtained by force or intimidation, complaint by means of fraud, force, or unlawful intimidation, the complaint shall be dismissed.

IV. If any complaint preferred under this Act be dismissed for want of proof

In what cases Magistrate may levy costs and compensation from complainant,
he may think reasonable. In default of payment of any such amount, the same may be levied by distress and sale of the property of the person ordered to pay the same.

V. If any person from and after the 4th day of April 1860, shall by violence, threats, or otherwise, intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, he shall, on conviction before a Magistrate, be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

VI. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall, on conviction before a Magistrate, be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

No Appeal. VII. No appeal shall lie from the decision of a Magistrate under this Act.

VIII. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

IX. A decision of a Magistrate shall be a bar to any further proceeding for the same breach of agreement.
Effect of decision of Magistrate under this Act. No decision under this Act shall have any force or effect in regard to anything not to be performed during the current season.

X. This Act shall have effect from and after the 4th day of April 1860, and shall not extend beyond the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

XI. All orders made or acts done before the 4th day of April 1860, which would have been lawful if the Bill "to enforce the fulfilment of Indigo Contracts" as read a second time on the 24th day of March 1860 had then become law are hereby declared to be valid. And all Magistrates and other Public Officers are hereby indemnified for any acts

done before the said 4th day of April 1860, which would have been justifiable under the said Bill if the same had become law on the said 24th day of March 1860.

XII. The Lieutenant-Governor of Bengal shall, as soon as conveniently appointed of Commissio- may be, issue a Commission to Enquiry. such persons as the said Lieutenant-Governor shall think fit, for the purpose of enquiring into and reporting on the system and practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal aforesaid. The said Commissioners shall fully enquire into the matters aforesaid, and shall, as soon as they conveniently can, report to the Lieutenant-Governor the result of their enquiries, and shall in their report or reports suggest such alterations, if any, as may in their opinion be beneficially made in the law relating to the system and practice and the relations aforesaid.

XIII. In case of the death or resignation of any of the said Commissioners, or of any of them becoming unable or refusing to act, it shall be lawful for the other Commissioners or Commissioner to act alone, and all the powers by this Act given to Commissioners shall and may be exercised by the continuing Commissioners or Commissioner alone, but only until such vacancy can be filled up. It shall be lawful for the said Lieutenant-Governor from time to time, and he shall as soon as conveniently may be, without issuing a new Commission, appoint some other person or persons to act as a Commissioner or Commissioners jointly with the continuing Commissioners or Commissioner, and in such case all the powers conferred by this Act shall and may be exercised by the said newly appointed Commissioner or Commissioners jointly with the continuing Commissioner or Commissioners.

XIV. It shall be lawful for the Commissioners aforesaid, by a summons under Attendance of witness. the hand of any one of them, to require the attendance before them, at a time and place to be mentioned in such summons, of any person or persons whomsoever, residing or being within the Lieutenant-Governorship of Bengal, whose evidence shall in the judgment of the Commissioners aforesaid be material to any of the matters of the enquiry aforesaid, and to require the person or persons so summoned to bring and produce before them all such books, papers, deeds, and writings as to them the said Commissioners shall appear necessary for arriving at the truth of the matters directed to be enquired into by the said Commissioners, all which persons shall accordingly attend before the said Commissioners, and shall produce such books, papers, deeds, and writings as shall be required of them and shall be in their custody and control or in the custody and control of any one of them according to the tenor of the summons. Provided always that no person shall

Proviso. be compelled to attend before the said Commissioners or to give his evidence at a greater distance than fifty miles from the place where such person shall be residing.

XV. It shall be lawful for the Commissioners
Examination of
witnesses on oath or
affirmation.

taking an oath, an affirmation in such form as to them the said Commissioners shall seem fit, to all persons who shall be examined before them touching the matters to be enquired into by them as aforesaid. Provided that nothing herein contained shall render it necessary

Proviso. for the said Commissioners to take evidence upon oath or affirmation unless they shall think fit or expedient so to do.

XVI. If any person, upon whom any such summonses shall be served by the delivery thereof to him or by the leaving thereof at his usual place of abode, being a person living within fifty miles of the place at which he shall be required to attend, without reasonable cause (to be allowed by the Commissioners aforesaid) fail to appear before them at the time and place mentioned in the summons, or shall refuse to be sworn or to make affirmation (as the case may be) or shall not make answer to such questions as shall be put to him touching the matters directed, or which may hereafter be directed, to be enquired into by the Commissioners aforesaid, or shall refuse or fail without reasonable cause (to be allowed by the Commissioners aforesaid) to produce and show to the said Commissioners any such paper, book, deed, or writing being in his possession or under his control as to the Commissioners aforesaid shall appear necessary for arriving at the truth of the matters to be enquired into by them, the Commissioners aforesaid shall have the same powers in all respects touching any such person so failing to appear or refusing to be sworn or to make affirmation, or not answering such questions as shall be put to him or refusing to produce and show any such book, paper, deed, or writing as aforesaid, as the principal Court of original Civil jurisdiction within the limits of which the said person shall be residing, may by law exercise against any person for making default of appearance, or for refusing to be sworn or to give evidence on any issue joined in any action depending in such Court.

XVII. Whenever a summons is issued for the attendance of a witness under Expenses of witnesses. this Act, the Commissioners may if they think fit order such witness to receive from the Collector such travelling and other expenses as he would have been entitled to receive had he been summoned to appear and give evidence in the principal Court of original Civil jurisdiction in the District.

XVIII. Every person who, upon examination upon oath or affirmation before the Commissioners aforesaid, shall wilfully give false evidence, shall be liable to the punishment of perjury.

M. WYLIE,
Clerk of the Council.

THE following Bill, as read a second time in the Legislative Council on the 21th March 1860, is referred to in the foregoing Act:—

A Bill to enforce the fulfilment of Indigo Contracts.

WHEREAS it is expedient, pending a commission of enquiry into the practice Preamble. of Indigo planting in Bengal, which the Executive Government purposes to appoint after the close of the present season of cultivation, to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 21th day of March 1860 to cultivate according to land according to the conditions of his agreement the whole quantity of land which he has agreed to cultivate, and for the cultivation of which the cash advance was made, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages not exceeding five times the said advance made and five times the value of any seed that may have been furnished to him for such cultivation to be paid by the defendant; and failing the immediate payment of the damages assessed, may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859

(for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter)

Proviso. Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

III. If any person from and after the 24th day of March 1860 shall by violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, or if any person from and after the date aforesaid shall conspire with any other

person or persons for the purpose of causing the breach of any such contract or contracts as aforesaid, he shall on conviction before a Magistrate be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

IV. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade, or shall with others maliciously conspire to com-

mand, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall on conviction before a Magistrate be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

V. No appeal shall lie from the decision of a Magistrate under this Act.

VI. The power of a Magistrate under this Act may be exercised by any person Jurisdiction. vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

VII. This Act shall have effect from and after the 24th day of March 1860, Duration of Act. within the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

The following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon after the 18th of July next :—

A Bill relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

WHEREAS it is expedient to render lawful the Emigration of labourers, being Preamble. Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 (relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada) to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts; It is enacted as follows :—

I. Act XIV of 1839, in so far as it renders liable to penalties every person Act repealed. who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

II. All the provisions of Act XXXI of 1855 Act XXXI of 1855 and of the Schedule thereto extended. shall extend and apply to

Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words "or the British Colony of Saint Kitts" had been inserted therein after the words "Saint Lucia and Grenada," or "Saint Lucia or Grenada," wherever those words occur in the said Act.

III. This Act shall take effect as to the Colony Commencement of of Saint Kitts from the day Act. when the Governor General of India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks :—

A Bill for the Licensing of Arts, Trades, and Professions.

WHEREAS it is expedient to provide for the Licensing of Arts, Trades, and Professions in the British Territories in India, and to impose a tax on the grant of such Licenses; It is enacted as follows :—

I. Regulation IV. 1818 of the Madras Code (prescribing Rules for the assessment and collection of the Lisabuddy or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Districts or the Zillahs of Bellary and Cuddapah), and Regulation V. 1832 of the same Code (declaratory of the liability of persons exercising certain arts, trades, and professions to the Mohturfa Tar) are hereby repealed.

II. From and after the day of License to exercise any lawful art, trade, or profession. every person who shall exercise any lawful art, trade, or profession, shall be required to take out such license as is by this Act directed.

III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely—

Every person who shall exercise any art or trade having for its object the procurement of gain to such person :

Every Company or Association or body of persons who shall exercise any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India; or constituted or regulated by deed of settlement or other instrument :

Every partnership of persons who shall exercise any art or trade for the procurement of gain to such partnership.

IV. A license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring such license shall exercise his art, trade, or profession, or by such other Officer as the Government shall appoint or authorize in that behalf. If the person requiring such license shall exercise his art, trade, or profession in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate; but if the art, trade, or profession so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession is so carried on.

V. There shall be specified in every license to be granted under this Act the Particulars to be specified in the license, the date of the grant thereof, the true name of the person to whom the license is granted, the sum paid for such license, and the place or places where such person shall exercise or intend to exercise his art, trade, or profession.

VI. Every license which shall be granted under this Act shall have effect from the commencement and expiration of day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of 1856 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

VII. Every person to whom any such license shall be granted and who shall be desirous of continuing to exercise his art, trade, or profession after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding Section, and shall renew the same from year to year, so long as he shall desire to continue such art, trade, or profession.

VIII. Upon all licenses to be granted under this Act there shall be paid by the persons to whom such licenses are granted the several annual sums hereinafter mentioned (that is to say),

If the person shall be an artizan .	1 Re. a year.
If a petty retail dealer of Class II	2 Rs. a year.
If a retail trader of Class I or a small manufacturer for retail sale only	... 4 Rs. a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession	... 10 Rs. a year.

IX. The Collector or other Officer authorized to determine the class under which a person shall be assessed, as aforesaid shall, subject to the provisions of Section of this Act, determine under what class every person to whom a license is granted shall be assessed.

X. On or before the day of in List to be prepared every year, the Collector or and published. other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

XI. After the said day of if any person exercise his art, trade, or profession without having taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

XII. No person required by this Act to take out a license shall be allowed to recover in any judicial suit or proceeding any money, debt, recover in sums for or charge claimed by him in trade debts, &c. respect of the art, trade, or profession exercised by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

XIII. Any person required by this Act to take out a license, who shall produce on demand, without reasonable excuse neglect or refuse to produce and show his license when required so to do by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesaid, shall on conviction before a Magistrate be liable to a penalty not exceeding one hundred Rupees.

XIV. All offences under this Act made punishable by any penalty may be tried and recovered by any Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcement payment thereof shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or agricultural menials.

XVI. Nothing in this Act shall be construed to alter or affect the provisions Laws relating to of any other Law or Regulation relating to licenses.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

XVIII. It shall be lawful for the Governor-General of India in Council to make from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

M. WYLIE,
Clerk of the Council.

Home Department.

No. 734.

Camp Khurrur, the 7th April 1860.

Notification.—The Hon'ble the President in Council is pleased to permit Mr. H. C. Metcalfe to resign the Civil Service from the 1st proximo.

No. 735.

The following Members of the Civil Service reported their departure for England, per Steam Ship *Simsa*, which vessel was left by the Pilot at sea on the 10th instant:—

Messrs. R. Hampton,
" J. W. Sherer,
" R. M. Edwards,
and
" R. B. Chapman.

W. GREY,
Secy. to the Govt. of India.

Foreign Department.

No. 1214.

Camp Khurrur, the 7th April 1860.

Notification.—The Governor General is pleased to grant to Major S. C. Macpherson, Political Agent at Gwahor, leave of absence to the Presidency, preparatory to applying for leave to Europe on Medical Certificate.

No. 1237.

The Governor General is pleased to appoint Mr. H. J. MacGeorge, Extra Assistant Commissioner and Deputy Collector in the Saugor and Nerbudda Territories, to officiate as an Assistant Commissioner of the 3rd Class in the Province of Nagpore.

No. 1250.

Lieutenant P. Roddy, Commanding 2nd Frontier Infantry Oudh Police, has obtained one month's privilege leave from the date he may avail himself of it.

No. 1252.

Lieutenant C. A. De Kantzow, of the 48th Native Infantry, to be Second in Command of the 3rd Corps of Mayne's Horse.

C. U. ATCHISON,
Under-Secy. to the Govt. of India,
with the Govr.-Genl., (for Secy.)

No. 1046.

Camp Khurrur, the 7th April 1860.

Assistant Surgeon H. R. Oswald, M. D., assumed Medical charge of the Nuggur Division, in Mysore, on the 23rd March last.

W. GREY,
Offy. Secy. to the Govt. of India.

Financial Department.

No. 14.

Camp Khurrur, the 7th April 1860.

Notification.—His Excellency the Governor General directs that the designation of the appointment held by Mr. R. Temple shall be "Chief Commissioner of Currency and Chief Assistant to the Financial Member of Council for Special Service."

His Excellency is pleased to appoint Mr. W. S. Halsey to be Assistant Commissioner of Currency, and Private Secretary to the Financial Member of Council.

C. U. ATCHISON,
Under-Secy. to the Govt. of India,
with the Govr.-Genl., (for Secy.)

No. 30.

Camp Khurrur, the 16th April 1860.

Notification.—Notice is hereby given that the Salaries, Pay, Batta and Allowances of the Civil, Military, and Marine Departments, for April 1860, will be payable as under:—

Military and Marine Departments on Thursday, the 10th proximo.

Civil Department on Tuesday, the 15th proximo.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

Military Department.**GENERAL ORDERS BY HIS EXCELLENCY THE GOVERNOR GENERAL OF INDIA.***Camp Mujarie, the 3rd April 1860.*

His Excellency the Governor General is pleased to sanction the under-mentioned Appointments and Transfers in the Punjab Irregular Force, as temporary arrangements, viz.:—

PERMANENT.*3rd Punjab Infantry.*

Lieutenant F. J. Keen, Adjutant, 2nd Punjab Infantry, to be 2nd in Command, in room of Lieutenant J. W. Orchard, removed to another appointment.

4th Punjab Infantry.

Lieutenant J. W. McQueen, Adjutant and Officiating 2nd in Command to be 2nd in Command.

5th Punjab Infantry.

Captain M. R. Somerville, 2nd in Command, 1st Sikh Infantry, to be 2nd in Command, in room of Captain W. D. Hoste, resigned.

1st Sikh Infantry.

Captain J. P. W. Campbell, 2nd in Command, 2nd Sikh Infantry, to be Commandant, in room of Lieutenant-Colonel G. Gordon, deceased.

Lieutenant F. H. Jenkins, 57th Native Infantry, relieved from Command of 4th Punjab Infantry, by the return from Europe of Lieutenant-Colonel Wilde, to be 2nd in Command, in room of Captain Somerville, transferred to 5th Punjab Infantry.

TEMPORARY.*1st Punjab Cavalry.*

Lieutenant R. Clifford, doing Duty Officer, 2nd Punjab Cavalry, to officiate as Adjutant, in room

of Lieutenant Anderson, proceeded on Service to China.

1st Punjab Infantry.

Captain C. P. Keyes, Commandant, 6th Punjab Infantry, to officiate as Commandant, in room of Major F. W. Lambert, proceeded on Furlough.

Ensign H. R. Young, 31st Native Infantry, to officiate as doing Duty Officer, in room of Lieutenant Pitcher, Acting Adjutant, 4th Punjab Infantry

25th or Hazara Goorkah Regiment.

Major O. E. Rothney, Commandant, 4th Sikh Infantry, to officiate as Commandant, in room of Major H. T. M. Boisragon, proceeding on Furlough.

4th Sikh Infantry.

Lieutenant G. A. Williams, 2nd in Command, to officiate as Comptendant, during the period Major Rothney Commands the Goorkah Battalion.

Lieutenant R. J. L. Crutchley, Her Majesty's 21st Foot, relieved from the duties of 2nd in Command, by return of Lieutenant Williams from Furlough, to act as 2nd in Command, until further orders.

Ensign A. M. Ormanney, 17th Native Infantry, to officiate as doing Duty Officer, in room of Lieutenant E. C. Codrington, transferred to the Goorkah Battalion.

Camp Bhurtolla, the 4th April 1860.

His Excellency the Governor General is pleased to make the under-mentioned appointment to the Punjab Irregular Force, *r.iz.* :—

3rd Sikh Infantry.

Captain J. T. Watson, 12th Native Infantry, to be 2nd in Command.

Camp Khurrur, the 7th April 1860.

With advertence to General Order by the Governor General dated the 13th January 1860, announcing the appointment of Officers to the General Staff of the Force proceeding to China, and among them that of Major H. Wilmot, 2nd Battalion Rifle Brigade to be Judge Advocate General, it is hereby notified that Major Wilmot is appointed Deputy Judge Advocate General to the Force, with the pay and allowances of that Grade.

Camp Khurrur, the 7th April 1860.

The services of Lieutenant F. H. M. Sitwell, of the 31st Regiment Native Light Infantry, are placed at the disposal of the Hon'ble the Lieutenant-Governor of the North-Western Provinces, for appointment to the Military Police.

Camp Khurrur, the 7th April 1860.

His Excellency the Governor General is pleased to make the following appointments :—

Pegu Light Infantry Battalion.

Lieutenant J. Duval, 50th Madras Native Infantry, Adjutant, to officiate as Commandant, *vice* Major Nuthall.

Lieutenant S. C. Montgomerie, 3rd Madras Light Infantry, to officiate as 2nd in Command, *vice* Captain Acton, who is in Civil employ.

Lieutenant T. Lowndes, 44th Madras Native Infantry, doing duty, to officiate as Adjutant, *vice* Lieutenant Duval.

Camp Khurrur, the 7th April 1860.

His Excellency the Governor General is pleased to make the following promotion :—

Jemadar Furreed Bux, late 15th Irregular Cavalry, to be Naib Ressaldar, from the 29th December 1859.

Camp Khurrur, the 7th April 1860.

His Excellency the Governor General is pleased to appoint Mr. Hiram Farrell, doing duty with the 2nd European Regiment of Light Cavalry, to officiate as Veterinary Surgeon at the Central Stud.

Camp Pinjore, the 9th April 1860.

Subadar Ram Sing, of the 9th Regiment Bombay Native Infantry, is admitted to the 2nd Class of the Order of British India, with the title of Bahadoor, for his faithful and energetic services to the State during the late disturbances.

Camp Pinjore, the 9th April 1860.

Jemadar Hafizullah Khan, 17th Irregular Cavalry, is permitted to resign the Service, from the date on which this Order may reach Peshawur.

Camp Pinjore, the 9th April 1860.

His Excellency the Governor General is pleased to promote Ressaldar Shahzada Abdul Kasim, of the 3rd Sikh Irregular Cavalry, to the rank of Ressaldar, and to admit him to the 2nd Class of the Order of British India, with the title of "Bahadoor," from the 13th of February 1860, for his eminent services during the late Mutinies.

Camp Pinjore, the 9th April 1860.

The under-mentioned Native Officers of the Mooltanee Division Mounted Police are admitted to the 3rd Class of the "Order of Merit," for their services during the Mutiny, from the dates specified opposite their respective names, *viz.* :—

Jemadar Mirza Hatim Ali Beg .. 6th Nov. 1857.
Jemadar Utter Sing, in the }
Grade of Duzzadar, which } 6th Sept. 1857.
rank he held at the time ... }

Camp Pinjore, the 9th April 1860.

His Excellency the Governor General is pleased to make the following appointment :—

Pay Department.

Captain C. H. Nieholets, of the 1st European Bengal Light Cavalry, to officiate as Deputy Paymaster in the Cawnpore Circle; relieving Captain Grimes now Officiating, who proceeds on Sick leave.

Camp Pinjore, the 9th April 1860.

With reference to General Order by the Governor General dated 16th February 1860, His Excellency the Governor General is pleased to appoint Lieutenant P. Roddy, permanently to the Peshawur Mountain Train Battery.

Simla, the 13th April 1860.

The Governor General is pleased to appoint Major T. F. Hobday, Deputy Commissary General, to officiate as Auditor of Commissariat Accounts, *vice* Major Newbolt proceeded on Sick leave to England.

R. J. H. Birrell, Major-Genl.,
Secretary to the Govt. of India,
with the Governor-General.

Military Department.

Fort William, the 17th April 1860.

No. 403 of 1860.—The following Notifications, from the Foreign Department, are published in General Orders.—

No. 1192.—*Camp Burjollah, the 4th April 1860.*—The Governor General has been pleased to appoint Lieutenant E. Y. Walcott, 57th Native Infantry, to officiate as Assistant to the General Superintendent of Operations for the Suppression of Thuggee at Agra.

No. 1205.—*Camp Roopur, the 5th April 1860.*—His Excellency the Governor General has been pleased to sanction the formation of a body of Irregular Horse, for service ordinarily in Central India, but available on emergency for general service.

The Force will be designated "Mayne's Horse." Its Head-Quarters will be stationed at Goonah.

The Force will comprise three Regiments, each Regiment consisting of 57 Sabres, including Native Officers and Men of all ranks, with a Second in Command, an Adjutant, a Subaltern Officer doing duty, and a Medical Officer.

The whole will be under the orders of a Commandant, assisted by a Brigade Major.

The Commandant, who is also Assistant Political Agent at Goonah, will be under the control of the Governor General's Agent for Central India, through whom all correspondence with the Government regarding the Force will pass.

The Force is included in the Gwahor Circle of payment.

No. 1224.—The Governor General has been pleased to sanction the formation of a body of Irregular Horse and Infantry for service in Rajpootana.

The Force will be designated the "Meena Corps," and will be officered as follows:—

- 1 Commandant.
- 1 Second in Command.
- 1 Adjutant.
- 1 Assistant Surgeon.

It will comprise two Regiments of Infantry and two Regiments of Cavalry; each Regiment of Infantry consisting of 800 Sepoys, and each Regiment of Cavalry of 320 Sowars, including Native Officers and Men of all ranks.

The following Officers have been attached to the Meena Corps at various times, from the dates specified opposite their names:—

Captain J. D. MacDonald, 39th Regiment, Bengal N. I.	... } Commandant from 20th August 1857	Held also charge of Adjutant's Office from 20th August 1857 to 1st January 1858, and again from 1st November 1858 to 1st March 1859.
--	---	--

Lieutenant W. P. Bannerman, 10th Regiment, Bombay N. I.	... } Second in Command from 18th February 1858 to 18th April 1858.
---	--

Lieutenant P. Barras, 29th Regiment, Bombay N. I.	... } Second in Command from 22nd April 1858 to the 1st November 1859.
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Captain M. R. Bruce, 23rd Regiment, Bombay Light Infantry	... } Second in Command from 17th April 1859 to the 26th May 1859.
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The Governor General has been pleased to make the following appointments:—

Mayne's Horse.

Captain H. O. Mayne, 6th Madras Light Cavalry, to be Commandant, and Assistant to the Governor General's Agent for Central India.

Lieutenant A. G. Mayne, 1st Bombay Lancers, to be Brigade Major.

First Corps.

Lieutenant E. R. C. Bradford, 6th Madras Light Cavalry, to be Second in Command.

Lieutenant J. J. Blair, 31st Native Infantry, to be Adjutant.

Lieutenant D. T. H. Sampson, 20th Native Infantry, to do duty.

Assistant Surgeon H. C. Brodrick to be in Medical charge.

Meer Mujud Ali, Sirdar Bahadoor, to be Resaldai Major.

Second Corps.

Lieutenant H. E. Wood, Her Majesty's 17th Lancers, to be Second in Command.

Lieutenant C. Bealon, 1st Madras Light Cavalry, to be Adjutant.

Lieutenant E. S. R. Carnae, 1st European Light Cavalry, to do duty.

Assistant Surgeon R. Bateson to be in Medical charge.

Third Corps.

Lieutenant W. G. Morris, 1st Madras Light Cavalry, to be Adjutant.

Ensign W. P. Davenport, 30th Regiment, Bom-	Adjutant from 1st January 1858 to the 1st No-
bay N. I. } ... }ember 1858.	
Lieutenant C. H. Clay, 30th } Adjutant from 1st {	Officiated as Second in Command, in addition to
Regiment, Bombay N. I. . } March 1859... } his duties, from 26th May 1859.	
Assistant Surgeon C. Mathias } ... }	In Medical charge from 17th September 1857 to
J. Murray, Esq., M. D., Bengal Medical Estab- } the 1st April 1858, and again from the 27th April	
lishment } 1858 to the 4th September 1858.	
Assistant Surgeon W. Sharp, Her Majesty's } In Medical charge from 1st June 1859 to the	
86th Foot } 30th June 1859.	
Assistant Surgeon D. L. Playfair, M. D., Bengal } In Medical charge from 9th August 1859.	
Medical Establishment } ... }	

No. 404 of 1860.—The following Notifications, from the Public Works Department, are published in General Orders :—

No. 39.—The following transfers and postings of Officers by the Lieutenant-Governor, Punjab, are confirmed :—

Captain J. Fulton, Executive Engineer, 1st Division, Baree Doab Canal, to be Executive Engineer, 2nd Division, Baree Doab Canal.

Major H. W. Gultiver, Executive Engineer, 2nd Division, Baree Doab Canal, to be transferred as Executive Engineer, 1st Division, Baree Doab Canal, and to continue to officiate as Superintendent, Baree Doab Canal.

No. 67.—Fort William, the 13th April 1860.—Appointment.—Lieutenant H. R. Faber, Madras Engineers, is appointed a 2nd Class Assistant Engineer in the Hyderabad Public Works Department, and posted to the Secunderabad Division, with effect from the 25th December 1859.

No. 405 of 1860.—The following Notifications, from the Hon'ble the Lieutenant-Governor, Punjab Provinces, are published in General Orders :—

No. 138.—Lahore, 29th March 1860.—Leave of Absence.—Assistant Surgeon W. Delpratt, M. D., 3rd Punjab Cavalry, is granted leave from 20th March to 20th May, to visit Bombay, on Medical Certificate, preparatory to applying for Furlough to Europe.

No. 141.—Lahore, 30th March 1860.—Officers of the Punjab Irregular Force, who may be desirous of proceeding *r a* Calcutta, on Furlough, on Medical Certificate, are informed that applications for preparatory leave only are to be submitted to the Punjab Government. The application for Furlough, accompanied by the prescribed "No Demand and Medical Certificates," should be forwarded, after their arrival at Calcutta, to the Deputy Adjutant General at the Presidency, for the orders of Government.

All such applications to proceed *via* Bombay, whether on private affairs or on Medical Certificate, should be transmitted complete in every respect to this Office; and when Furlough on private affairs is requested, the papers are to be submitted in time to admit of the Furlough appearing in Orders by the Supreme Government prior to the date from which the applicant desires to quit Regimental Head-Quarters.

No. 142.—Leave of Absence.—The leave granted in Punjab Order, No. 69 of 18th February, to

Captain H. Hawley, Captain of Police, Dera Ismael Khan, will have effect from the 1st April, instead of the date therein specified.

No. 406 of 1860.—The Right Hon'ble the Secretary of State for India has decided that all Warrant Officers, after twenty-one years' service, who are not entitled to the advantages of the grade on account of insufficient service in the Department, shall be allowed the pension of the rank next below that of Sub-Conductor, *i.e.* that of Sergeant Major, being (2) two shillings and (6) sixpence per diem, or (45) forty-five pounds (12) twelve shillings and (6) sixpence per annum, provided that the last five years of service shall have been in a rank superior to that of Sergeant.

No. 407 of 1860.—Under instructions from the Right Hon'ble the Secretary of State for India, Sub-Conductor C. L. Hardinge, of the Corps of Sappers and Miners, is admitted to a pension equivalent to (2) two shillings and (6) sixpence per diem, instead of the amount assigned to him in Government General Order, No. 1231 of the 30th August 1859.

No. 408 of 1860.—Sub-Conductor Timothy O'Donnell, of the Army Commissariat Department, is remanded to the rank of Sergeant in the Department.

No. 409 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate :—

Captain Granville Frederick } John Lewin, of the 2nd Madras European Regiment, } For fifteen months, under the Assistant Commissioner, } new Regulations, Punjab } ... }
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No. 410 of 1860.—The under-mentioned Officer has reported his return from England :—

Captain Alexander Gregor } Forsyth, of the 3rd European } 9th April 1860. Regiment } ... }
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No. 411 of 1860.—The following Promotions are made:—

Corps.	Rank and Names.	To what Rank promoted.	From what date.	In whose room.
11th N. I	Lieut and Brevet Capt. Arthur Walshman Owen .. Ensign William Pooley Onslow	Captain ... Lieutenant ...	4th April 1860	Capt. C. C. Robertson, deceased.

No. 412 of 1860.—The under-mentioned Officer is permitted to proceed to Europe on Furlough, on private affairs:—

Captain Henley Thomas Bartlett of the 21st Native Infantry, Canton Joint Magistrate of Peshawur For six months, under the new Regulations, embarking at Bombay

No. 414 of 1860.—The under-mentioned Officers have reported their return from England:—

Date of Arrival
at Fort William.

Captain and Brevet Major Richard Lloyd Thompson, 10th Native Infantry ..	9th April 1860.
Captain William Skene Row, 33rd Native Infantry, Assistant Revenue Surveyor	

No. 413 of 1860.—Her Majesty has been pleased to appoint the under-mentioned Gentlemen to be Cadets for the Artillery and Infantry, in Her Majesty's Indian Military Forces at the Presidency of Bengal. They are accordingly admitted into the Service, and promoted to the rank of Lieutenant and Ensign respectively, from the date assigned to them in Government General Order No. 324, of the 23rd March 1860.—

Date of Arrival at
Port William

Artillery.

Mr. Samuel Hunter Cowan ..	9th April 1860.
Mr. Michael Henry Saward ..	
Mr. Sholto Edmonstone Pemberton ..	
Mr. Robert William Smith ..	
Mr. Charles Halford Thompson ..	
Mr. Arthur Swinton ..	
Mr. Henry Stephen Hutchinson ..	

Infantry.

Mr. James Gawler Macleod ...

Date of Arrival
at Fort William.

Infantry.

Mr. Charles Lewis Prendergast ..	9th April 1860.
„ Revell Eardley Wilmot ..	
„ Henry Lachlan Young ..	
„ Archibald Young Leslie ..	

No. 416 of 1860.—The under-mentioned Officer is permitted to proceed to Europe, on leave of absence, on Sick Certificate:—

Major [redacted] Brevet Colonel Patrik [redacted] Son, of the 11th Regiment, Native Infantry, Brigadier Commanding at Dinapore ..	For fifteen months, under the New Regulations.
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No. 417 of 1860.—In conformity with Government General Order, No. 144 of 1852, the following Statement of Deposits made in the General Treasury, during the month of March 1860, on account of the Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of the Indian Military Forces of Her Majesty, is published for general information; and it is hereby notified, that claims to the Estates in question, which shall not be preferred to the Sub-Treasurer by Executors and Administrators before the conclusion of twelve months after the date of deceas^s, cannot be attended to in this country, as the money, after that period, will be remitted to and made payable by the Secretary of State for India:—

Statement of Deposits made at the General Treasury of Fort William, on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers, and Soldiers of Her Majesty's Indian Military Service, in March 1860.

On whose Account.	Rank.	Corps.	General Number	Date of Death.	Testate or Intestate	How Disposed of.		
						Total Deposited.	Amount paid in India	Amount remitted in Europe Co's. Rs
COMMISSIONED AND WARRANT OFFICERS.								
6th	James Eldridge	Riding Master	7th Light Cavalry	..	15th June 1857,	..	495 4 6	495 4 6
12th	William Stuart Beston	Captain	1st Euro. Light Cavalry	..	19th July 1857,	Will	47 0 0	47 0 0
"	Robert Williamson Dent	Lieutenant	Ditto	..	27th June 1859,	In re-state	632 8 0	632 8 0
"	James Fullerton	Ensign	16th N. I., Grenadiers	..	16th September 1857,	Up to 21st October 1858,	220 8 0	220 8 0
"	Jonathan Cope	Ensign	41st N. I.	..	1st November 1857,	Ditto	1044 7 2	1044 7 2
"	Edward O'Hanlon McGregor	Ensign	30th N. I.	..	12th October 1857,	Ditto	74 13 1	74 13 1
"	George Lawrence Herbert Gall	Brevet Major	5th Madras Cavalry	..	16th June 1857,	Testate	2212 0 0	2212 0 0
13th	John Platt	Colonel	23rd N. I.	..	1st July 1857,	..	106 5 5	106 5 5
"	Frances Charles Jervis	Lieutenant	Bengal Engineers	..	27th June 1857,	..	482 6 9	482 6 9
"	Frances Whiting	Captain	Ditto	..	..	Testate	784 7 0	784 7 0
"	Edmund Oakley Scott	Lieutenant	28th N. I.	..	10th Ditto	Not known	257 11 2	257 11 2
"	Charles Lionel Layell	Ensign	60th N. L.	..	8th October 1857,	Ditto	2280 15 6	2280 15 6
14th	James Mackenzie	Lieut.-Col. and Br.-Col.	5th European Light Cavalry	..	15th August 1850,	Intestate	1906 13 3	1906 13 3
"	William Heuzey Oliver	Lieutenant	Bengal Engineers	..	14th October 1850,	Ditto	53 8 11	53 8 11
"	Charles Henderson	Veterinary Surgeon	Stud Department	..	5th December 1858,	Ditto	3117 0 0	3117 0 0
15th	John Matthew Bayley	Lieutenant	50th Regiment N. I.	..	28th November 1850,	Ditto	294 13 7	294 13 7
"	John Felquin Lasserat	Ensign	34th Madras N. I.	..	10th April 1858,	Ditto	72 7 6	72 7 6
"	Forbes Augustus Hely	Veterinary Surgeon	7th Light Cavalry	..	2nd August 1857,	..	6 8 0	6 8 0
21st	Chambre Corke	Ensign	Lahore Light Horse	..	7th December 1858,	Intestate	399 11 4	399 11 4
22nd	Philip Ruhle	Ensign	Late 4th Bengal N. I.	..	28th January 1860,	..	971 15 8	971 15 8
23rd	Chambre Corke	Veterinary Surgeon	Lahore Light Horse	..	7th December 1859,	Intestate	0 6 6	0 6 6
24th	Ditto	Ensign	Ditto	..	Ditto	Ditto	11 9 1	11 9 1
25th	Ditto	Ensign	Ditto	..	Ditto	Ditto	141 0 0	141 0 0

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Ann Eldridge, address not known.
* 30th March 1860. Transferred to
Deposits Lower Orphan School,
for benefit of deceased's Son,
Walter Brajaya Eldridge.

Mrs. Henderson, 37 or
29, Clifton Road, East, St. John's
Wood, London.

Mother, address not known.

Date of Death	On whose Account	Rank.	Corps.	General Number	Date of Decease	Testate or Intestate	How Disposed of		
							Amount remitted for payment in England	In Co's Rs	Equivalent in Sterling
COMMISSIONED AND WARRANT OFFICERS —(Continued)									
27th	John Eales Counter	Lieutenant	2nd in Command Mhowarra Loyal Battalion	28th December 1859, Intestate	113 3 10	3113 3 10			
	John McDoough Stokes	Assistant Surgeon	21st Regiment N I	12th October 1859, Ditto	1329 3 8	1329 3 8	"		
28th	John Stratton Bennett Alfred Fetherherbert Marshall	Captain Extra Assistant Steward	4th Euro Regt ment 3rd Euro Light Cavalry	25th October 1859, Ditto Will	1024 7 3	1024 7 3			
				6th August 1859, Ditto Will	60 0 0	60 0 0			
NON-COMMISSIONED OFFICERS AND SOLDIERS									
6th	John Kennedy	Gunner	2nd Co 5th Bn. Art'y.	21st July 1859, Intestate	7 0 0	7 0 0			
	Robert Lockart	Ditto	Ditto	21st August 1859, Ditto	7 0 0	7 0 0			
	George Shea	Ditto	Ditto	15th January 1859, Ditto	7 0 0	7 0 0			
	John Alexander McDonell	Corporal	6th Euro. Regiment	19th June 1859, Ditto	7 0 0	7 0 0			
	Robert Hill	Private		22nd December 1859, Ditto	10 0 0	10 0 0			
	John Bratchey	Ditto	Ditto	11th September 1859, Ditto	20 5 2	20 5 2			
	James Barnes	Ditto	Ditto	10th September 1859, Ditto	15 0 2	15 0 2			
	Thomas J. Genahy	Sergeant	1st E.iro L'gut Cavalry	1st March 1859, Not known	1040 19 4	1541 1 4			
	Joshua King	Private	2nd Ditto	19th August 1859, Ditto	1 6 0	1 6 0			
	Patrick Carrick	Ditto		21st August 1859, Ditto	24 13 0	24 13 0			
	Thomas Healy	Ditto	Ditto	4th December 1859, Ditto	69 4 3	69 4 3			
	James McGuire	Ditto	Ditto	17th October 1859, Intestate	26 0 9	26 0 9			
	George Burns	Corporal and Assistant Overseer	Public Works Department	1st May 1859, Ditto	14 14 5	14 14 5			
					Co's Rs	22,891 8 6			
						22,891 8 6			

J. I. HARVEY,
Sub-Treasurer.
F. D. ATKINSON, Major,
Offy. Secy. to the Govt. of India.

Pear William, General Treasurer,
The 8th March 1860.

Public Works Department.

RAILWAY.—GENERAL.

No. 40.

*Head-Quarters, Camp Roopur,
The 5th April 1860.*

Notification.—Major A. G. Goodwyn, of Engineers, to be Under-Secretary to the Government of India in the Public Works Department, from the expiry of his present leave, or from such date as he may join the Office.

Second Captain Raoul de Bourbel, Officiating Under-Secretary in the Public Works Department, to be a Deputy Consulting Engineer in the Railway Department, from the date of Major Goodwyn's relieving him.

H. YULE, Lieut.-Colonel,
*Secy. to the Govt. of India,
with the Governor-General.*

No. 41.

GENERAL.—ESTABLISHMENTS.

Head Quarters, Camp Piplajore, the 9th April 1860.

Notification.—Lieutenant-Colonel A. Cunningham, Chief Engineer, North-Western Provinces, to be also Secretary to the Government of the North-Western Provinces, from 1st May next.

Captain C. J. Hodgson, Consulting Engineer to the Government, North-Western Provinces, in the Railway Department, to be *ex officio* Under-Secretary to the Government of the North-Western Provinces, in the Public Works Department (Railway Branch), from 1st May next.

Mr. Harry Marten to be Controller and Auditor of Accounts in the Public Works Department, North-Western Provinces, with effect from 1st instant.

For LIEUT.-COLONEL H. YULE,
A. B. SAMPSON,
*Ass't Secy. to the Govt. of India,
with the Govr. Genl.*

Orders by the
Lieutenant-Governor of Bengal.

No. 1780.

APPOINTMENTS.—*The 29th March 1860.*—Native Doctor Dilwala Sing to the charge of the Charitable Dispensary at Arrah.

Native Doctor Meer Ukbur Allee to the Medical charge of the Sub-Division of Serajunge and of the Charitable Dispensary at that Station.

Native Doctor Sarodanauth Goocho to the charge of the Charitable Dispensary at Mymensingh.

The 9th April 1860.—Messrs. J. F. Browne and S. Nation, to be Members of the Local Committee of Public Instruction at Comillah.

The 11th April 1860.—Moulavy Wajeeollah, to be Law Officer of Beerbboom, and to exercise the special powers of an Assistant to a Magistrate, described in Clause 3, Section II. Regulation III. of 1821, in that District.

Moulavy Fyzullah, to be Law Officer of Hooghly, and to exercise the full powers of a Magistrate in that District.

The 14th April 1860.—Major D. L. Richardson to be Professor of the English Language and Literature in the Presidency College.

Assistant Surgeon M. H. Lackersteen, M. D., in temporary Medical charge of the Depot and Station of Raneegunge, assumed temporary charge of the Civil Jail of that Station on the 21st ultimo.

The 17th April 1860.—Mr. G. W. Battye, Officiating Salt Agent of Tumlook, to be Salt Agent and Superintendent of Salt Chowkies in that District.

Mr. G. A. C. Plowden, Officiating Salt Agent of Hidgellee, to be Salt Agent of that District.

The above appointments will take effect from the 10th instant.

LEAVE OF ABSENCE.—*The 4th April 1860.*—Mr. W. F. McDonell, Settlement Officer and Officiating Magistrate of Shahabad, for six weeks, under the Financial Notification of the 14th October 1857, preparatory to proceeding on Furlough.

Baboo Doyal Chand Bysack, Sub-Assistant Surgeon of Ootparrah, for two months and thirteen days, under Clause 2, Section V. of the Uncovenanted Absentee Rules, in extension of the leave granted to him on the 6th of January last.

The 9th April 1860.—Lieutenant R. C. Birch, Senior Assistant to the Commissioner of Chota Nagpore at Singbloom, for one month, under the Financial Notification of the 28th April 1858, making over charge of his Office to Dr. W. H. Hayes, Assistant Commissioner, who will conduct the duties thereof during Lieutenant Birch's absence, or until further orders.

Mr. T. B. Maetier, Magistrate, Collector, and Salt Agent of Cuttack, for four weeks, under the Financial Notification of the 14th October 1857, to appear before the Standing Medical Committee at the Presidency, making over charge of his offices to his Assistant, Mr. W. Healey.

The 10th April 1860.—Moulavy Ally Ahmed, Deputy Magistrate and Deputy Collector of Jezore, for three months, on Medical Certificate, under the Financial Notification of the 31st July 1857, in extension of the leave granted to him on the 12th December last.

NOTIFICATION.—*The 4th April 1860.*—The name of Native Doctor Aghorenath Bannerjee is struck off the list of Medical Officers in the service of Government.

The 14th April 1860.—Messrs. E. A. Samuels, J. H. Ravenshaw, and G. N. Barlow, of the Civil Service, reported their departure from India on the 10th instant, on the Steamship *Simpie*.

A. R. YOUNG,
Secy. to the Govt. of Bengal.

Orders by the Lieutenant-Governor,
North-Western Provinces.

ALLAHABAD, TUESDAY, APRIL 10, 1860.

JUDICIAL DEPARTMENT.

No. 530½A.

Camp Meergunge, the 12th March 1860.

Notifications.—The Notification No. 255A., dated 28th December last, appointing Dowlat Ram, Senior Sudder Ameen of Ajmere, to be Sudder Ameen of Cawnpore, is hereby cancelled.

No. 643A.

Camp Nynee Tal, the 27th March 1860.

The Notification No. 2419, dated 12th July last, which conferred temporarily the powers of a Joint Magistrate on Mr. W. Munton, Extra Deputy Collector in Nursingpore, is cancelled from this date.

No. 649A.

Lalla Shew Dyal, Sudder Ameen of Moradabad, is appointed to be Sudder Ameen of Cawnpore.

No. 659A.

The 28th March 1860.

The services of Mr. L. S. Saunders, Civil Service, Assistant in the Benares Division, are placed at the disposal of the Punjab Government.

No. 672A.

The 29th March 1860.

Captain A. S. Allen, Officiating Pension Pay-Master at Allahabad, is appointed to officiate as Cantonment Joint Magistrate of Cawnpore, during the absence, on sick leave, of Captain R. R. Harris, or until further orders.

No. 676A.

Mr. R. Manderson, Joint Magistrate and Deputy Collector of Jounpoor, is appointed to officiate as Superintendent of the Dehra Doon.

No. 677A.

The services of Assistant Surgeon G. F. Trimmell, Civil Surgeon of Seonee, are, at his own request, replaced at the disposal of the Government of India, Military Department, from the 4th instant, with a view to their being placed at the disposal of the Government of Madras.

No. 683A.

The services of Mr. H. J. MacGeorge, Extra Assistant Commissioner and Deputy Collector in the Saugor and Nerbudda Territories, are placed at the disposal of the Government of India in the Foreign Department, with a view to his employment in the Nagpore Commission.

REVENUE DEPARTMENT.

No. 213A.

Camp Nynee Tal, the 28th March 1860.

The leave of absence, for one year, on private affairs, which was granted to Mr. H. R. Wilson, Deputy Collector of Bareilly, in G. O. dated 18th October last, is hereby cancelled, and, in lieu of it, leave for the same period, on Medical Certificate, under Section V. of the Uncovenanted Rules is granted to that Officer, together with the usual preparatory leave to enable him to reach the Port of Embarkation; the leave will date from the 1st ultimo.

No. 222A.

The 29th March 1860.

Mr. A. Colvin is appointed to be an Assistant to the Collector of Moozuffernugger, in the Settlement Department.

GENERAL DEPARTMENT.

No. 273A.

Camp Nynee Tal, the 27th March 1860.

The following Officers are appointed Marriage Registrars, under Act V. of 1852, in the Districts, noted opposite their respective names, from the date on which they were appointed Magistrates:—

Mr. J. Vans Agnew, Officiating Magistrate and Collector of Saharunpoor.

Mr. G. H. Freeling, ditto, Boolundshuhur.

Mr. J. H. Prinsep, ditto, Allygurh.

Mr. H. G. Keene, ditto, Moozuffernugger.

Mr. J. C. Robertson, Officiating Superintendent, Dehra Dhoon.

Mr. J. M. Chase, Officiating Magistrate and Collector, Mynpoorie.

Mr. J. Strachey, Magistrate and Collector, Moradabad.

Mr. J. S. Campbell, Officiating Magistrate and Collector, Shahjehanpoor.

Mr. G. E. Lance, ditto, Cawnpore.

Mr. J. W. Power, ditto, Futtehpore.

Mr. M. H. Court, Magistrate and Collector, Allahabād.

Mr. J. A. Loch, Officiating Magistrate and Collector, Jounpoor.

Mr. A. R. S. Pollock, ditto, Benares.

PUBLIC WORKS DEPARTMENT.

No. 515A.

Camp Nynee Tal, the 27th March 1860.

Captain C. B. Stuart, Executive Engineer, 6th Division Grand Trunk Road, is granted two months' leave of absence, from the 2nd proximo, to enable him to visit the Presidency, preparatory to his applying for Furlough to Europe, under Medical Certificate.

No. 561A.

The 31st March 1860.

Mr. T. Login is appointed a Member of the Road and Ferry Fund Committees in the Districts of Dehra and Saharunpoore.

District.	Names of Individuals by whom constructed.	Description of work.	Place where constructed.	Cost.	REMARKS	Rs. A. P. For the benefit of the public
Mozzuffernugger	Ramnath, Mahajan of Kyrene, Dewanah, Mahajan of Monzah Hungo Khera	Packa Well	At Kyrene on the Jhunjana Road, near the Seeta Temple	200 0 0		
	... Ditto	Ditto	At Hanoo Kheea, the village site	240 0 0		
	... Ditto	Near the Elecanjung grand at Aliow	211 0 0			
Kerat	At Girnarakataesar			210 0 0		
Talchand, Bunesah	Ditto			680 0 0		
Sookhaund	Kharsih in the Rajeshah			180 0 0		
Kishen Lal, Kishore Ram and Basdeo, of Atrowlee	On the road to Bonzarat			60 0 0		
Jyeram, Goldsmith of Khyr	On the road from Farrukhabad to Delhi			25 0 0		
	A packa Well, Dhurua			700 0 0		
	A sala, and a Garden...			700 0 0		
	A packa Dhurmsale...			700 0 0		
	Purshandee Lal, Choorowala of Hattrass					

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces. G. E. W. COOPER,
Secy. to Govt., N. W. P.

**Orders by the Lieutenant-Governor,
Punjab Provinces.**

Promotions.—Captain B. T. Reid to be Deputy Commissioner of the 1st Class, General Department, No 941 dated 4th April 1860.

Captain J. W. Bristow to be Deputy Commissioner of the 2nd Class.

Mr. W. E. Blyth to be Deputy Commissioner of the 3rd Class.

Mr. Blyth is posted to the Kurnal District, but will continue to officiate at Jhung.

Lieutenant J. B. Parsons to be Assistant Commissioner, 1st Class.

Lieutenant C. C. Minchin to be Assistant Commissioner, 2nd Class.

The above to have effect from the date of Major R. G. Taylor's promotion to a Commissionership.

Leave.—Supervisor E. Sparling, of the Barree Public Works Department, No 34, dated 4th April 1860.

Mr. J. B. Craigie, Assistant Commissioner, reported his departure from Bombay, on leave on private affairs, on the 27th March 1860, per Steamship *Ottawa*.

Appointments.—Captain O. J. McL. Farrington, Deputy Commissioner, having reported his return from Furlough, is appointed Deputy Commissioner of Umritsur.

Mr. F. H. Cooper, Deputy Commissioner of Umritsur, is appointed Deputy Commissioner of Delhi.

Mr. L. Saunders, whose services have been placed at the disposal of this Government, is appointed an Assistant Commissioner of the 3rd Class, and posted to Goopranwalla.

Assistant Surgeon R. Parker, M.D., whose services have been placed at the disposal of this Government, is appointed to the Medical charge of the Civil Station of Dhurmsilla.

Lieutenant G. W. Manson has been appointed Probationary Assistant Engineer in the Punjab, subject to the confirmation of the Supreme Government.

Powers.—Lieutenant C. V. Jenkins, Assistant Commissioner at Mithunkote, is vested with the special powers of an Assistant, as a special case.

Transfers.—Mr. P. H. Egerton, Deputy Commissioner, from the Delhic to the Kangra District.

Mr. Egerton will continue to officiate as Commissioner of the Umritsur Division.

Public Works Department, No 627, dated 3rd April 1860.

Public Works Department, No 937, dated 11th April 1860.

Assistant Overseer J. Porter is transferred from the Lower Sirhind to the Lahore Division.

Dismissal.—The individual described below is excluded from further employ under this Government:—

Debee Dass, late Nazir of the Jhung District, by caste a Kappoor, son of Ootum Chund, resident of Hafizabad in Goopranwalla, aged about 28 years, height 5 feet 1 inch, slight pox-marks on nose. In prisoned for embezzlement and fraud.

Leave.—The eight weeks' preparatory leave to Dr. D. Smith, Civil Surgeon General Department, No 964, dated 7th April 1860, has been extended to the 7th February 1860.

Captain W. S. Oliphant, Executive Engineer, Public Works Department, No 657, dated 7th April 1860, may avail himself of the same, preparatory to applying for leave to Europe, on Medical Certificate, under the new Regulations.

Notification.—With the concurrence of the Supreme Government, the Hon'ble the Lieutenant-Governor is pleased to cancel the Order No. 327, dated 21st February 1860, published in the *Punjab Gazette* of the 22nd idem, placing Captain Sandilands and Bayly, Assistant Executive Engineers of the Lahore and Peshawur Road, at the disposal of the Commander-in-Chief.

Powers.—In modification of the Orders notified in the *Punjab Gazette* of the Judicial Department, No 202, dated 7th April 1860, vesting with Criminal powers Officers of the Customs Department, Punjab, Mr. Chill, Deputy Collector of the Sind Saugor Line, is vested with ordinary, instead of special powers, as notified in the *Gazette* above quoted.

Erratum.—In the *Punjab Gazette* of the 31st March 1860, transferring Lieutenant McMahon, Assistant Commissioner, from the Sealkote to the Goopranwalla District, for Lieutenant real Captain McMahon.

R. H. DAVIS,
Secretary to Govt., Punjab.

LAHORE, 3RD APRIL 1860.

No. 2, *Punjab Light Field Battery.*

No. 146.—Second Captain M. M. Fitzgerald is permitted, at his own request, to resign his appointment as doing Duty Officer; and his services are placed at the disposal of His Excellency the Commander-in-Chief.

LAHORE, 4TH APRIL 1860.

No. 117.—The following transfers from the Levy at Sealkote, to the Corps specified, are directed, with effect from the 1st instant:—

1st Punjab Police Battalion at Lahore.

Twenty-five Sepoys.

9th Police Battalion at Goorgaon.

Subadar Esara,
Jemadar Paul Sing,
" Mothee Sing,
" Golam Hossain,
and

46 Sepoys.

6th Police Battalion.

No. 118.—Jemadar Maun Sing is dismissed the Service, from the date of receipt to this Order at Battalion Head-Quarters.

4th Sikh Infantry.

No. 119.—Jemadar Surroop Sing is permitted to resign the Service.

No. 120.—The Lahore Division Order, dated 27th March 1860, by Major-General C. A. Windham, c. b., Commanding, placing the services of Assistant Surgeon S. C. Courtney, 3rd European Light Cavalry, at the disposal of His Honor the Lieutenant-Governor of the Punjab, for the purpose of joining the 5th Punjab Cavalry at Bunnoo, is confirmed.

3rd Regiment Punjab Cavalry.

No. 121. —*Provisions:*—

Rank and Names.	To what Rank	From what date.	In whose room.
<i>Ressaldar and Woordie Major</i>			
Shoo Singh ..	Ressaldar	1st March 1860	Sheer Jahan Khan, transferred to Fane's Sikh Horse.
<i>Naib Ressaldar.</i>			
Jafir Ally Khan	Woordie Major	Ditto ..	Shoo Singh, promoted.
<i>Jemadar.</i>			
Mahomed Selim Khan	Naib Res-saldar ..	Ditto ..	Jafir Ally Khan, promoted.

LAHORE, 5TH APRIL 1860.

3rd Punjab Infantry.

No. 122.—Jemadar Gundah Sing is dismissed the Service, from the date of receipt of this Order at Regimental Head-Quarters.

LAHORE, 7TH APRIL 1860.

No. 123.—The Lahore Brigade Order, dated 28th March 1860, by Major-General C. A. Windham, c. b., Commanding, authorizing the Officer in charge of the Meen Meer Government Horse Depôt, to pay the Farriers 10 Rupees a month, instead of 9 Rupees, with effect from the 17th January 1859, as they could not be obtained at the

lower rate in consequence of the uncertainty of their employment, is confirmed.

No. 124.—In continuation of Punjab Order, No. 372, dated 3rd November 1859, notifying arrangements for families of European Soldiers during their transit from Mooltan, half rations authorized for all children above two years of age, until they join Regimental Head-Quarters.

No. 125.—The following Dera Ismael Khan Station Orders, dated 16th March 1860, by Major L. B. Jones, Commanding, are confirmed:—

Directing Assistant Surgeon W. Delpratt, 3rd Punjab Cavalry, to receive Medical charge of the Jail and Civil Establishments, 6th Police Battalion, Horse and Foot Levies at Dera Ismael Khan, consequent on the departure of Assistant Surgeon R. Rouse, 5th Punjab Cavalry, with his Regiment in course of relief.

Appointing Lieutenant H. S. Jarrett, Acting Adjutant, 3rd Punjab Cavalry, Station Staff Officer at Dera Ismael Khan, in room of Lieutenant W. C. B. Ryan, 5th Punjab Cavalry, proceeding with his Regiment to Bunnoo.

No. 126.—The Dera Ismael Khan Station Order, by Major L. B. Jones, Commanding, dated 21st ultimo, directing Assistant Surgeon R. Rouse, m. d., 5th Punjab Cavalry, to assume Medical charge, 3rd Punjab Cavalry, the Jail and Civil Establishments, 6th Police Battalion and Foot Levies, consequent on the departure of Assistant Surgeon W. Delpratt, m. d., on Sick leave, is confirmed.

No. 127.—Lieutenant G. W. Cockburn, of Her Majesty's 12th Highlanders, is permitted, at his own request, to resign his appointment in the Guide Corps, and that Officer's services are re-placed at the disposal of His Excellency the Commander-in-Chief.

G. HUTCHINSON, Major,
Offg. Secy. to Govt., Punjab,
Military Department.

NOTICE.

THE Commissioner for the investigation of claims to Compensation, in the Punjab, for losses occasioned by the Mutiny, having closed his proceedings, Notice is hereby given that no more claims will now be received.

When the orders of the Supreme Government are received for the disbursement of money on account of such claims, due notice thereof will be given in the *Punjab Gazette* and the public Newspapers.

Claimants who have addressed the Compensation Commissioner or the Punjab Government, enquiring about their Compensation claims, are requested to consider this notice as a reply.

R. H. DAVIES,
Secretary to Govt. Punjab.

Notification.

FORT ST. GEORGE, 20th MARCH 1860.

THE Government of Madras are prepared to receive offers, through the Superintendent of Marine, for the establishment of a Line of Steamers of not less than 600 Tons gross and 150 Horse-power, or thereabout, between Madras, the Northern Ports and Rangoon, on the following conditions :—

1st.—That a Steamer be despatched to Rangoon two days after the arrival of the first or second Suez Steamer of the month, as may hereafter be decided, touching at Masulipatam, Cocanada and Vizagapatam, and that she return to Madras by the same route.

2nd.—That she carry all Mails free of expense to Government.

3rd.—That she shall afford the regulated space below decks for at least 100 Natives, accommodation (Cabin) for 5 Officers and 3 Warrant Officers, and stowage in the hold for 30 tons of Stores.

4th.—That the freight and passage money shall be according to the following scale :—

Between	Cabin Passage.	Intermediate Passage.	Children.		Deck Passage.		Freight per ton of 50 cubic feet.	Treasure.		
			Cabin	Passage.	Europeans.					
			Above 7 and under 16 years.	Under 7.	Children	Half fare.				
Madras and Masulipatam ..	60	24	30 0	15 0	16 0 0	12 0 0	18	½ per cent.		
Do do Coringa ..	70	25	35 0	17 8	17 5 4	12 10 5	21	Do.		
Do do Vizagapatam ..	80	32	40 0	20 0	18 10 8	14 0 0	24	Do.		
Do do Rangoon ..	150	60	75 0	37 8	26 10 8	20 0 0	45	Do.		
Masulipatam and Coringa ..	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.		
Do do Vizagapatam ..	40	16	20 0	10 0	9 5 4	6 10 8	18	Do.		
Do do Rangoon ..	135	54	67 8	31 0	24 0 0	18 0 0	40	Do.		
Coringa and Vizagapatam ..	30	12	15 0	7 8	8 0 0	6 0 0	15	Do.		
Do do Rangoon ..	120	48	60 0	30 0	21 5 4	16 0 0	35	Do.		
Vizagapatam and Rangoon ..	105	12	52 8	26 0	18 10 8	14 0 0	30	Do.		

5th.—That each Cabin Passenger be permitted to carry 3 Cwts. baggage, and each Deck Passenger 40 lbs., exclusive of their Arms and Knapsacks; and that extra space be allowed for the men's provisions, which will be supplied by the Commissariat.

6th.—That the Commander be held responsible for the custody and issue of the provisions in the mode adopted on board Government Transports or other Vessels carrying Troops; and

7th.—That in the event of the Steamer failing to keep to her time of departure from Madras the subsidy and guarantee shall not be claimable, and that in all cases the subsidy shall not be payable until the Vessel has accomplished her voyage out and home.

2. The Government will guarantee freight and passage money to the extent of (7,500) seven thousand and five hundred Rupees on each full trip from Madras and back.

3. Cabin Passengers are to be provided with a liberal table, including liquors.

4. Intermediate passage is intended for Warrant Officers who are entitled to a plain, substantial mess, without liquor.

5. Deck Passengers will be fed by the Government, but the Commander will be required to take charge of, issue and cook their food.

6. Parties tendering should state full particulars of the Vessel or Vessels they would propose to employ, more especially as to age, tonnage, horse-power and 'tween-deck accommodation for Troops; and the subsidy required should be stated for the voyage from Madras and back.

7. No penalties will be stipulated for in the event of failure.

8. Tenders should be addressed to the Superintendent of Marine, Madras, and despatched so as to arrive not later than the 31st July next.

By Order,

T. PYCBORT, Chief Secretary.

Opium Notification.

NOTICE is hereby given, that the Fifth Sale of Opium, the provision of 1858-59, will be held at the Exchange Hall, on Monday, the 7th May 1860, at 11 A. M., and will comprise 1,780 Chests, viz. —

Behar Opium	1,270
Benares ditto	510
Total Chests ..	1,780

2. The general Conditions of the Sale now advertized will be the same as usual. They may be ascertained by reference to the Notification issued on the 12th November 1859, and published in the *Government and Exchange Gazette*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd May 1860, respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper or other Public Securities that may be tendered for deposit in redemption of Pro-missory Notes given by purchasers at the Sale, will be received after 4 P. M. of Saturday, the 12th May 1860, and no Treasury Receipts in full payment of lots will be accepted after 4 P. M. of Tuesday, the 22nd May 1860.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium of 1858-59, will be brought to sale in the present year, on or about the dates specified below.

5. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 11th June 1860 ..	1270	510	1780
Ditto " 9th July .. .	1270	510	1780
Ditto " 6th August .. .	1270	510	1780
Ditto " 10th Sept. .. .	1270	510	1780
Ditto " 8th October .. .	1270	510	1780
Ditto " 5th Nov. .. .	1270	510	1780
Ditto Wednesday, 5th Dec. .. .	1275	509	1784
	8895	3569	12464

By Order of the Board of Revenue,

E. H. LUSHINGTON,
Junior Secretary.

FORT WILLIAM,
The 29th March 1860. }

Notification.

It is hereby notified that the Superintendent of Port Blair in the Andamans has been authorized to issue Bills of Exchange for *bond fide* public purposes on Public Treasuries generally, and for private purposes, under the rules in force, on the Sub-Treasurers at Calcutta and Madras.

E. DRUMMOND,

Acctt. Genl. to the Govt. of India.

FORT WILLIAM ;
Acctt. General's Office,
Durbar and Revenue Department,
The 9th April 1860. }

Notification.

THE Civil Auditor, North-Western Provinces, has the honor to repeat his annual call to all Disbursing Officers in charge of Civil Establishments, and to Commandants of Military Police Battalions in the North-Western Provinces, for the submission (as soon after the 1st May next, as practicable, *with the April Abstract*) of their regular Annual Detailed Statement, containing the names and *full* particulars of the whole of the Establishment; and to observe that, with reference to the Orders of Government, dated 15th October 1842, published in the *India Government Gazette* of the 15th November 1842, the audit of their Abstracts for April next will be withheld until the receipt of the required Returns.

2. To facilitate check, it is particularly requested that the Abstract for April be sub-divided into distinct headings, so that each description of Office, with its total, shall correspond with the details given in the Statement of Establishment for the 1st May, agreeably to the form furnished.

3. It is also requested that the three separate Lists prescribed for all Uncovenanted Civil Servants (Europeans and East Indians) and Natives, (in the last the names of only those holding appointments of trust and responsibility should be inserted) employed on their Establishments, be furnished for 1st May 1860, without delay.

J. EDE,

Offg. Civil Auditor.

CIVIL AUDITOR'S OFFICE, N. W. P.; }
Allahabad, the 3d April 1860. }

NOTICE is hereby given, that the Import Out-pass system will be modified from the 1st of May next, on and after which date all Imported Goods, with the exception of Free and such dutiable Goods which may be especially exempted, must be landed at the Custom House Wharf, and passed through the Custom House.

C. CHAPMAN,

Collector of Customs.

CUSTOM HOUSE ;
Calcutta, }
The 3rd April 1860. }

Notice.

UNDER ACT XX. of 1856, I hereby give notice that the Assessment Registers of Burraugore, Ooltadanga, Sealda, Intally, Ballygunge, Bhawnipore, Allipore, and Kidderpore (being Grand Divisions I., II., III., IV., V., VI., VII. and VIII. of the Suburbs of Calcutta) having been duly revised for the year 1860, under Section XVI., the prescribed Notifications, under Section XVIII. of the Act, have on this date been affixed at conspicuous places in the Divisions, and also at the Police Thannabs Kallyghaut, Kidderpore, Intally and Chitpore; all persons dissatisfied with the said Assessment, or who may dispute their occupation of property or liability to be assessed, are hereby warned that they may appeal to the Magistrate on unstamped paper, but that under Section XX. of the Act no such appeal can be received after the expiration of one month from this date.

Appellants should send with their appeal the Tax Bills for last Quarter paid by them. As the Assessment has only been revised, the taxes paid by individuals last year have not been materially altered. The gentlemen who composed the Panchayets last year have been appointed for this year also, with the following exceptions:—

GRAND DIVISION I.

Baboo Ramchunder Banerjee, in the place of Baboo Prossono Banerjee; Baboo Petumber Ganguly, in the place of Baboo Rameomul Banerjee.

GRAND DIVISION II.

Baboo Modoosoodun Chatterjee, in the place of Baboo Bolanath Mitter; Baboo Bipinbeharee Soor, in the place of Sreenarain Bose.

GRAND DIVISION III.

J. A. Fink, Esq., in the place of C. K. Mandy, Esq.; Baboo Nobocoornar Chatterjee, in the place of Baboo Rajendronath Banerjee.

GRAND DIVISION V.

A. Bremner, Esq., in the place of W. Johnstone, Esq.

W. HEYSHAM,
Deputy Magistrate.

ALLIPORE;
Suburban Tax Office,
The 18th March 1860.

Notice of the Municipal Commissioners.

NOTICE is hereby given, that the Municipal Commissioners for the Town of Calcutta have this day attached their signatures to the Assessment Books for the year 1860, in accordance with the provisions of Section X. of Act XXV. of 1856.

By Order of the Board of Municipal Commissioners,

ROBERT TURNBULL,

Secy. to the Municipal Commissioners.

OFFICE OF THE MUNICIPAL COMMISSIONERS;
8, Chawringhee Road,
Calcutta, 4th April 1860.

Notice.

NOTICE is hereby given, that the improvements in the Channel of the Bansputtee Khall, which connects the Damoodah River at Moisrakah with the Hooghly River at Ooloobariah, will be completed on the 30th April 1860, when the Dams will be removed and the Channel be opened for Navigation, during high Tides and Floods, between the Damoodah and Hooghly Rivers, and that a Public Auction will be held at Ooloobariah, in the Dawk Bungalow, at Noon on the 25th April 1860, by the Executive Engineer of the Burdwan Division, for the sale of the Toll Collections to the highest bidder, who will have to deposit 500 Rupees, and to make that sum up to one-fourth of the amount of the Farm before the 1st May 1860, when the agreement will be signed and completed.

The Toll Collections are to be made according to the subscribed Schedule approved of by Government, and the period of the lease will extend from the 1st May to the 30th November 1860, both days inclusive.

For further particulars apply to W. Smith, Esquire, Executive Engineer of the Division at Burdwan, or to Serjeant J. Keane, Assistant Overseer at Moisrakah.

Schedule of Rates at which Tolls will be levied at the Bansputtee Channel.

All Boats to pay (8) eight annas per 100 mds.
" Empty (4) four annas per 100 mds.
" Rafts (1) one anna per each Timber.
" Floats (2) two annas per 100 Bamboos.
" Passenger Boats (2) two annas per Oar.
" Empty Passenger Boats (1) one anna each.

W. SMITH, C. E.,

Executive Engineer, Burdwan Division.

BURDWAN, }
The 11th April 1860. }

Notice.

REQUIRED, a Treasurer for the Collectorate of Zillah Nowgong, Assam. Salary 65 Rupees per mensem. Security will be required to the extent of 10,000 Rupees in cash, or Landed Property valued at 5 Rupees per Poorah. Application, with Certificates of character and qualifications, to be submitted to the Collector of Nowgong, Assam.

E. P. LLOYD,
Offg. Collector.

ASSAM COLLECTORSHIP ;
Zillah Nowgong, }
The 23rd February 1860. }

Notice.

ANY person claiming to be a Creditor of the late William Hemmings the younger, who died in the month of May 1839, and who was a son and Residuary Legatee of William Hemmings, late a Major in the East India Company's Service, are requested forthwith to communicate either personally or by letter with the undersigned, and furnish him with a statement of the nature and particulars of their claims.

R. F. STACK,
Offg. Solr. to Govt.

Memorandum.

LIST of Contracts concluded in the Presidency Division, Commissariat Department, from 1st May 1860 to 30th April 1861.

No.	Rs. As. P.
Bread, in Cantonment ...	12 per Rupee
on Command ...	8 do.
Vegetables ...	0 0 7½ per lb.

EARTHEN WATER VESSELS.

	Rs. As. P.
Large Jars ...	0 6 6 each.
Small ditto ...	0 4 0 "
Ghurrahs ...	0 1 0 "
Sorahees ...	0 0 6 "
Naunds, large ...	0 6 0 "
Ditto, small ...	0 3 0 "
All other small Earthen Vessels ...	0 0 9 "
Lime Stone ...	0 15 0 per md.
Open Cargo Boats, 1st class	8 8 0 each.
Covered do. d.	6 0 0 "
Ditto do. 2nd class	4 8 0 "
Butter	0 6 9 per lb.

TINNING.

Copper Boilers, large, with covers ...	0 3 9 each.
Ditto ditto, medium ...	0 3 9 "
Copper Boilers, small, with covers ...	0 2 6 "
Camp Kettles ...	0 3 9 "
Frying Pans ...	0 1 0 "
Ladles ...	0 0 6 "
Saucepans ...	0 0 6 "
Spoons and Small Utensils	0 5 6 per corgie.
Bhurs ...	2 10 0 each.
Pansways ...	0 12 0 "
	No.
Fowls ...	5½ per Rupee
Chickens ...	6 "

OIL.

	Rs. A. P.
Cocoanut Oil ...	14 0 0 per maund.
Castor Oil ...	11 0 0 "
Mustard Oil ...	12 12 0 "
Salt, 1st sort ...	0 1 5½ per lb.
Do., 2nd do. ...	0 1 3 "

BAZAR MEDICINES.

Alum ...	0 0 6 "
Almonds ...	0 0 1 "
Arrowroot ...	0 2 9 "
Assafetida ...	0 0 6 "
Bottles, empty Pints ...	0 15 0 per dozen
Ditto, ditto Quarts ...	1 2 0 "
Bazar Phials ...	0 1 7 per dozen.
Baskets ...	0 0 3 each.
Bel fruit ...	0 1 0 "
Camphor (unrefined) ...	0 5 3 per lb.
Cardamoms ...	0 12 0 "
Cloves ...	0 0 1 "
Cinnamon ...	0 8 6 "
Coriander seeds ...	0 0 1 "
Caraway "	0 0 9 "
Cheretta ...	0 1 9 "
Cotton ...	0 8 6 "
Cubeb ...	0 10 0 "
Camel Trunks ...	86 0 0 per pair.
" " with Parti- tions ...	40 0 0 "
Cloth for Dressing ...	0 5 3 per yard.
" " for Bandages ...	0 3 0 "

Candle, Wax ...	0 11 0 per lb.
Tallow ...	0 3 0 "
Charcoal ...	1 2 0 per maund.
Chunam ...	0 6 6 "
Flour for Poultices ...	0 0 8 per lb.
Flannel, Europe ...	1 2 0 per yard.
Country ...	0 6 0 "
Ginger, Green ...	0 0 7 per lb.
Dried ...	0 0 9 "
Gundoberiza ...	0 0 1 "
Green Silk, for eye-shades	0 15 0 per yard.
Honey ...	0 1 0 per lb.
Kuth (Kuringa) ...	0 0 10 "
(Catechur) ...	0 0 10 "
Linseed Oil ...	0 3 5 "
Linseed ...	0 1 0 "
Meal ...	0 1 6 "
Lime Juice ...	0 4 0 "
Leeches ...	4 4 0 per 100.
Locks and Keys ...	0 7 0 each.
Mustard Seed, Country	0 0 7 per lb.
Europe ...	0 14 0 "
Oil ...	0 2 6 "
Nails, Large ...	0 3 9 per 100.
Small ...	0 3 9 "
Naunds ...	0 6 0 each.
Oil for Lamps ...	0 2 3 per lb.
Cocoanut ...	14 0 0 per maund.
Pots and Pans, Earthen	0 0 9 each.
Pepper, Black ...	0 2 6 per lb.
Plaintain Leaves ...	0 0 6 per dozen.
Pettarahs, Wooden ...	3 8 0 per each.
Tin ...	3 6 0 "
Rosin ...	0 1 6 per lb.
Rasoul ...	0 1 0 "
Rose Water, Quarts ...	0 8 0 per bottle.
Sugar, Soft ...	0 2 4 per lb.
Soap, Country ...	0 2 0 "
Suet, Mutton ...	0 2 6 "
Sago ...	0 2 0 "
Soap, Bar, Europe ...	0 4 0 "
Soap, Europe Cakes ...	0 2 0 per cake.
Tape, Narrow ...	0 1 0 per yard.
Broad ...	0 1 9 "
Twine, Country ...	0 0 6 per lb.
Europe ...	0 6 0 "
Tow, Country ...	0 0 6 "
Turpentine, Quarts ...	0 10 0 per bottle.
Vinegar, Europe ...	0 4 0 per lb.
Country ...	0 3 0 "
Wax, White ...	0 9 0 "
Yellow ...	0 8 0 "
Cloth ...	0 4 0 per yard.

From 1st February 1860 to 31st January 1861.

ELEPHANT GEAR.

	Rs. As. P.
Guddies, complete ...	4 2 0 each.
Guddalabs ...	9 8 0 "
Hides ...	3 0 0 "
Dholls, with Ropes ...	2 6 0 "
Bags ...	0 4 0 "
Towahs ...	1 6 0 "
Ropes, per set of 12 Seers	1 6 0 "
Iron Fetter ...	11 0 0 per md.

BULLOCK GEAR.

Jhools ...	2 1 0 each.
Suffrah ...	0 8 6 "
Hand Rubbers ...	0 3 0 "
Curry Combs ...	0 3 6 "
Nose Ropes ...	0 0 6 "
Bridles ...	0 1 0 "

*W. B. THOMSON,
Commissary General.*

Memorandum.

LIST of Contracts concluded in the Gravior Division, Commissariat Department, from 1st May 1860 to 30th April 1861.

	Rs. As. P.
Lime Juice	... 6 0 0 per dozen.
Bread at Station	... 9 7 9 p. 100 l. of 1 lb. ea.
" on Command	.. 12 8 3 do. do.
Kujawahs	... 5 0 0 each.

W. B. THOMSON,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Futtoghur Division of the Commissariat Department, from 1st February 1860 to 31st January 1861.

BEDDING.

Rs. A. P.

Quilts	... 3 4 0 each.
Sheets	... 1 4 0 "
Blankets	... 1 15 0 "
Sutrinjees	... 1 7 0 "

W. B. THOMSON,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Lucknow Division, Commissariat Department, for the period specified.

Mess Tables	... 260 @ 25 Rs. each
Small Tables	.. 515 , 18 , , "
Bedside Tables	... 101 , 5 , , "
Forms with Backs	. 286 , 11 , , "
Ditto without ditto	... 311 , 10 rs. Sas.ea.
Towel Racks	... 88 , 1 Rs each
Book Cases	... 2 , 80 , , "
Strong Tables	... 17 , 27 , , "
Urine Stands	... 141 , 8 , , "

W. B. THOMSON,
Commissary General.

Memorandum.

LIST of Contracts concluded in the Dacca Division, Commissariat Department, from 1st May 1860 to 30th April 1861.

Vegetables at Station	... 16 lbs. 14 oz. per Rupee.
on Command	... 13½ " "
Quick Lime at Station	... 13 annas 6 pie per Maund.
on Command	15 " "

From 1st May 1860 to 31st January 1861.

Sugar at Station	... 6½ lbs. per Rupee.
on Command	... 6 " "

HOSPITAL CLOTHING.

Rs. As. P.

Shirts, Linen	... 1 1 0 each.
Sheets "	... 1 4 0 "
Gowns, Double	... 2 14 0 "
" Single	... 2 3 0 "

Caps, Linen	... 1 4 0 per dozen.
" Flannel	... 0 6 0 each.
Banians "	... 2 4 0 "
Long Drawers, Linen	... 1 0 0 "
" Flannel	... 2 10 0 "
Socks, Linen	... 6 8 0 per dozen.
" Woollen	... 9 8 0 "
Slippers	... 0 11 0 per pair.*
Pillow Cases	... 0 4 0 each.
Bolsters	... 0 5 0 "
Tape	... 0 2 0 per yard.

HOSPITAL BIDDING.

Rs. As. P.

Mattress	... 4 4 0 each.
Pillows large	.. 1 0 0 "
" small	.. 0 8 0 "
Sheets	.. 1 4 0 "
Blankets, lined with	
Chintz	... 3 0 0 "
Sutrinjees	... 3 2 0 "
Table Rice at Station	.. 22½ lbs. per Rupee.
" on Command	17 " 6 oz. "

W. B. THOMSON,
Commissary General.

Nuddea Rivers.

BI-WEEKLY Water Report, shewing the least Depth of Water in the Bhawgruttee River, from 9th to 13th April 1860.

NAMES OF PLACES, &c.	Last Depth of Water.	Remarks
Above its Entrance in Ganges .	Ft. In 5 6	The Ganges at the Entrance of the Bhawgruttee is lower just now than it has been for some years at this season.
On the Entrance Bar...	2 9	
From thence to Jungypore, 13½ Miles ...	1 9*	There is no Head in the Main River to give such a stream into the Bhawgruttee as could be usefully worked.
From Jungypore to Berhampore, 46 Miles .	2 3	
From Berhampore to Cutwa, 50 Miles ...	2 6	The Jellinghee and Lower Matabangah are closed. The Upper Matabangah is open.
And from Cutwa to Nuddea, 46 Miles ...	2 6	

Height of water on Gauge at Berhampore on the 13th April 1860, minus 5 inches.

T. N. ARMSTRONG, C. E.,
Supdt., Nuddea Rivers.

CAMP BERHAMPORE, }
The 14th April 1860. }

* At Gerjah Shoal, caused by sand drifts.

ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindaree Right of Government to the several Khas Mehals situated in the district of Burdwan and mentioned in the Statement hereto annexed will be put up to sale, under orders of Government contained in their Under-Secretary's letter, addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Burdwan Collectorate, on the 24th April 1860, corresponding with the Bengalee date 13th Bysack 1267. The purchaser of such Mehal will be subject to the conditions laid down below.

CONDITIONS OF SALE.

- 1st.—Estates to be sold to the highest bidders above the upset price.
- 2nd.—The sale to be subject to existing cases and to the right conferred by the settlement proceedings and laws in force and purchasers to be bound to respect the rights of resident cultivators who have signed the jummabundee made by the Revenue authorities.
- 3rd.—When the amount of purchase money does not exceed Rs. 100 the whole amount to be paid down at once.
- 4th.—When the amount of purchase money exceeds 100 Rs. a deposit to be at once made of Rs. 25 per cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the 15th day after the sale, reckoning the day of sale as one.
- 5th.—The right of Government to all minerals to be reserved.

C. P. HOBHOUSE,
Collector.

BURDWAN COLLECTORATE, }
The February 1860. }

No.	Towjee No.	Names of Mehals and Per-gunnahs.	Area.	Sudder Jumima.	Upset Price.	REMARKS.
1ST CLASS.						
1	2102	Aima Xurnopoer Ph. Chumpanughuree ..	0 0 0	1 0 0	1 4 0	
25	2175	Roypoor Ph. Azmulshahee	4 15 0	0 8 0	1 4 3	
29	3559	Kourdihee Ph. Sherghur ...	7 0 0	1 5 0	1 12 0	
30	5551	Ditto ditto	0 2 12	0 8 3	0 11 0	
31	3552	Ditto ditto ...	0 2 0	0 6 0	0 8 0	
34	4543	Dahooka Ph. Sherghur ...	3 16 0	0 12 0	1 6 0	
36	2450	Habushpoor Ph. Havily ...	5 2 0	1 1 5	1 8 10	
48	2566	Shairpoor Ph. Seelampoor .	3 4 0	0 9 8	0 12 10	
50	3561	Sookrah Ph. Sharghur ...	0 5 6	0 14 6	1 5 6	
51	3704	Kourdihee Ph. ditto ...	12 8 0	1 8 6	1 14 7	
52	3706	Ditto ditto ...	3 15 0	0 12 9	0 15 0	
53	3708	Ditto ditto ...	3 7 0	0 12 1	1 4 1	
54	184	Chur Sukteepoor Ph. Pulasee	220 2 12	163 9 8	163 9 8	
61	3228	Shamook Ph. Azmutshahee	2 16 8	0 8 0	0 8 0	
71	4710	Kullampoor Ph. ditto ..	4 0 13	1 2 4	1 14 7	
72	5121	Baloon Ph. ditto ...	6 12 6	0 3 6	0 6 9	
78	3128	Roypoor Ph. Shergur ...	10 1 7	1 3 3	1 11 4	
83	3290	Mehadebpoor Ph. Gopebhoom ...	31 18 14	1 2 0	1 14 0	
84	3385	Kourdihee Ph. Sherghur...	2 12 3	1 4 4	1 15 4	
85	1812	Shamutpoor Ph. Monohurshahee ...	0 16 2	0 8 0	0 8 10	
2ND CLASS.						
2	2401	Aima Raiepoor Ph. Monohurshahee ...	30 10 0	12 6 11	15 8 8	
3	4130	Dhamas Ph. Ranihate ...	2 18 2	7 0 0	7 0 0	
4	4725	Kootee Sonaroondee Ph. Monohurshahee ...	0 15 0	15 2 2	7 5 4	
6	3914	Sreerampoer Ph. Azmutsahi	10 14 2	5 11 2	7 1 11	
7	4252	Gopalpoor Ph. ditto ...	14 18 6	5 10 3	5 8 4	

No.	Towjee No.	Names of Mehals and Per-gunnahs.	Area.	Sudder Junma.	Upset Price.	REMARKS.	
8	2403	Aima Hatia Danga Ph. Monohursahi ...	80 9 6	12 8 8	60 12 3		
9	5219	Boshuntopoor Ph. ditto	38 2 3	13 12 8	17 3 10		
10	2797	Muddondanga included in Busuntpoor Ph. ditto	97 19 6	33 14 3	39 11 1		
11	3591	Furnadpoor Ph. Sherghur..	10 15 12	8 7 3	11 1 4		
16	4253	Mooragathea ...	1 19 10	1 3 2	1 9 5		
17	4977	Ed'akpoor Ph. Jauhirabad	41 3 11	10 1 0	12 9 3		
18	3131	Chuck Donal Ph. Sherghur	3 4 0	0 13 2	1 10 5		
20	3553	Ooktah Ph. ditto ..	0 10 0	1 0 0	1 0 0		
21	5035	Bizpoor Ph. Sherghur ..	2 11 8	1 4 0	1 9 0		
22	4990	Aukulpoor Ph. ditto	2 3 5	1 0 0	1 5 9		
24	3968	Ramkistopoor Ph. Dhaia	2 8 0	3 4 0	3 11 6		
26	1976	Joggeshur Dihee Ph. ditto	19 14 0	1 1 8	1 6 1		
28	3960	Khandra Ph. Sherghur	11 6 0	3 13 0	4 3 10		
32	4727	Rukhitpoor Ph. Senpaharee	0 11 8	3 1 0	6 2 0		
35	4281	Geedram Ph. Arsha	9 10 5	3 12 2	6 13 1		
37	2781	Oosmampoor Ph. Ranihatee	1 6 1	1 2 8	6 15 2		
38	4283	Cossypoor Ph. Muzaffur Shahree	1 3 11	3 6 2	1 3 3		
39	5031	Kotalghose Ph. Azmat-shahee	2 6 10	1 8 9	2 9 5		
40	5723	Secalee Ph. Havellee ..	92 1 0	35 10 9	17 7 3		
41	4254	Umbika Ph. Umbika	0 11 0	0 11 3	1 2 10		
42	4330	Koygong Ph. Monohursahi	4 12 11	2 1 8	3 8 0		
43	4329	Ditto ditto ..	19 6 0	6 12 7	9 0 9		
44	4119	Bhatrah Ph. Ramhatee	0 13 3	1 2 3	1 11 5		
45	4282	Gidram Ph. Arsha	2 8 0	1 8 5	2 12 4		
46	4328	Mazeeppookra Ph. Shairghur	6 12 15	1 2 7	1 10 7		
47	4327	Aukulpoor Ph. ditto	1 12 13	2 8 5	1 3 1		
55	4996	Koy Chur Ph. Deem	0 12 1	0 10 5	1 0 6		
56	3327	Chur Baharia Alias Belloc-her Ph. Monohurshahee ..	23 1 0	31 3 9	31 11 3		
57	4726	Benilee Ph. Sherghur	10 16 14	3 5 5	5 11 0		
58	2954	Jamsoulee Ph. Sherghur	28 2 10	12 0 0	20 0 0		
59	3225	Shamook Ph. Azmutshahi.	13 11 5	5 8 0	5 13 11		
60	4129	Khandia Ph. Govindpoor Ph. Shenpaharee	53 17 7	20 3 9	31 11 8		
62	3231	Shamook Ph. Amutshahee	7 7 6	2 8 0	3 8 6		
63	2785	Amdadpoor Ph. Rgnihatee	3 17 8	1 1 6	1 11 1		
64	1112	Gidram Ph. Arsha	11 6 0	2 4 0	3 0 0		
65	4460	Guigapoer Ph. Ookhra ..	80 6 6	35 11 1	44 9 10		
66	2961	Chuck Noada Ph. Azmut-shahee	6 13 9	1 8 0	2 8 2		
67	3252	Sheebrambatee included in Koolgatchee Ph. Indranee	1 3 9	0 8 0	0 9 7		
70	4678	Geedram Ph. Arsha	68 18 10	20 6 4	34 0 0		
73	4722	Rukhitpoor Ph. Sainpaharee	50 10 9	6 3 3	8 4 4		
74	3969	Goalla Dosspoor Ph. ditto	53 3 4	29 4 3	43 14 0		
75	4720	Shurushuttegunge ..	21 11 2	9 8 3	15 13 9		
76	2610	Amlajole Ph. ditto ..	41 10 9	8 8 8	11 6 2		
77	4232	Umbika Ph. Umbika ..	4 4 12	0 12 8	1 9 4		
79	2941	Khosibat Ph. Indrance	2 17 6	1 8 6	1 14 7		
80	2344	Almr Bijoor Ph. Ramhatee	1 10 12	0 13 7	1 8 7		
81	1951	Mourgram Ph. Monohur-sahi	4 0 1	4 8 1	6 0 1		
82	250	Chur Mahata Ph. Pulasee	35 15 9	31 1 3	34 8 6		
86	2375	Julkur Bhaudar Da Ph. Umbika ..	0 0 0	125 0 0	137 8 0		
87	2940	Ghosehant Ph. Indranee..	12 6 0	8 7 10	9 15 10		
91	28	Chakera Regr. ...	Sharungpoor Ph. Havilee	15 11 5	5 0 0	6 15 0	
92	29	Ditto ..	Buroosh Ph. Salsrika ..	4 0 0	1 11 0	2 4 0	
93	30	Ditto ...	Kunddurpopoer Ph. Saha-bad ..	2 10 8	2 8 11	2 8 11	

Uncovenanted Service Family Pension Fund.**WIDOWS' FUND.**

Amount at Cr. dit of the Reserve Fund, according to Mr. Finlaison's valuation, as at 1st May 1859	... ...	Rupees	<u>1,62,051 9 0</u>
Amount of Interest on Rupees 1,62,051 for one year, at 6 per Cent. per annum	" "	Rupees	<u>9,723 0 0</u>
Probable Amount at Credit of the Interest Account on 30th April 1860 ..	" "	Rupees	<u>1,721 9 0</u>
Estimated Net Divisible Sum for the year 1860-61, which will admit of a Dividend of 16 per Cent in the Monthly Subscriptions of 295 qualified Subscribers who shall have completed five years' consecutive payments on or before the 30th April 1860 ..	.. .. .	Total Co.'s Rupees	<u>11,444 9 0</u>

CHILDREN'S FUND.

Amount at Credit of the Reserve Fund, according to Mr. Finlaison's valuation as at 1st May 1859	... ...	Rupees	<u>1,30,246 0 0</u>
Amount of Interest on Rupees 1,30,246 for one year at 6 per Cent. per annum	" "	Rupees	<u>7,814 12 0</u>
Probable Amount at Credit of the Interest Account on 30th April 1860 ..	" "	Rupees	<u>454 8 6</u>
		Total Co.'s Rupees	<u>8,299 4 6</u>

Against this will have to be debited, to make up the deficit in the payments of three Subscribers whose Subscriptions are less than the rates laid down in the new Table of Rites, as per Proposition 3 of Circular, dated 15th December 1852	Rupees	<u>149 14 0</u>
Estimated Net Divisible Sum for 1860-61, which will admit of a Dividend of 21 per Cent in the Monthly Subscriptions of 208 qualified Subscribers who shall have completed five years' consecutive payments on or before the 30th April 1860 ..	Rupees	<u>8,150 6 6</u>

Published by Order of the Directors,

GEO. W. KELLNER,
*Accountant and Collector.*R. C. TULLOR,
*Secretary.*FUND OFFICE,
The 11th April 1860. }*Sheriff's Office; Calcutta, 14th April 1860.*

Notice is hereby given, that on Thursday, the third day of May next, precisely at the hour of 12 o'clock at noon, the Sheriff of Calcutta will put up to public sale at the lower verandah of the Court House, near the Entrance into the Sheriff's Office, by Virtue of a Writ of *Habeas Corpus* in his hands against the Effects of Beernursing Seal.

The Right, Title and Interest of the said Beernursing Seal, of, in, and to the following landed property, viz.:—

1. An upper-roomed brick-built dwelling-house, No. 1, with a piece of land thereunto belonging, containing by estimation eight cottahs more or less, situated, lying and being at Gobindchund Dhur's Street in Amratollah in the Town of Calcutta.

2. Also an upper-roomed brick-built dwelling-house, No. 3, with a piece of land thereunto belonging, containing by estimation five cottahs more or less, situated, lying and being at the same place.

3. Also an upper-roomed brick-built dwelling-house, Nos. 50-51, with a piece of land thereunto belonging, containing by estimation four cottahs more or less, situated, lying and being at Sindooreaputty in the Town of Calcutta.

4. Also an upper-roomed brick-built dwelling-house, No. 14, with a piece of land thereunto belonging, containing by estimation three cottahs more or less, situated, lying and being at Soorteebaggan in the Town of Calcutta.

5. And also a lower roomed brick-built house in broken state, two Tanks and several Trees growing thereon, containing by estimation four biggahs more or less, situated, lying and being at Soorah in the Zillah of the Twenty-four Per-gunnahs.

The Conditions of Sale and further particulars may be had by applying at the Sheriff's Office.

GEO. BROWN
Sheriff.

Notice.

HAVING transferred our business to Messrs. Schoene, Kilburn and Company from the 1st of March 1860, that Firm will conduct the same for the future.

All parties indebted to us are requested to make their payments to Messrs. Schoene, Kilburn and Company, who will also liquidate any claims against our Firm.

H. IRELAND AND CO.

Lost, Stolen or Destroyed,

THE Government Promissory Note, No. 6048 of 16061 of 1854-55, of the 4 per Cent. Loan, dated 30th June, for Company's Rupees (1,000) one thousand, standing in the name of Unnoop Chund Kachra, the Proprietor, by whom it was never endorsed to any other person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietor.

R. J. MEADE,
Offg. Political Agent.

The 4th April 1860.

Lost, Stolen, or Destroyed,

THE under-mentioned Government Promissory Note, standing in the name of Fatma Begum, the Proprietress, by whom it was never endorsed to any person. Payment of the Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the Proprietress :—

No. 37487 for Rupees 7,000 of 1854-55.
FATMA BEGUM.

LUCKNOW, }
The 11th April 1860. }

Lost, Stolen, or Destroyed,

FROM the late Cawnpore Magazine during the Mutiny of 1857. The following Government Promissory Note, of the four per Cent. Loan, which was deposited as Security by Ishreepershawd, Government Harness Contractor.

No. 8473 of 2124 of four per Cent. Loan of 1835-36, for Rupees 1000.

Last endorsed to the late Nicholas Rielly, Assistant Commissary, Ordnance Department, in charge of Cawnpore Harness Depôt. Payment of the above Note and of Interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Note in favor of the Deputy Commissary of Ordnance, now in charge of the Harness Depôt.

J. STEWART, Lieut.,
Deputy Commissary of Ordnance.

CAWNPORE ; }
H. & S. D. Office, }
The 12th April 1860. }

Lost,

THE Right-hand Halves of Bank of Bengal Notes, No. 08515C for Rupees 50, and No. 02044B for Rupees 25, payment of which has been stopped at the Bank of Bengal.

Lost,

THE Second Half of a Bank of Bengal Note, No. 04137C for Rupees 50, the payment of which has been stopped at the Bank.

Lost,

Second-half of Bank of Bengal Note, No. 13595C (coloured) for Rupees 50.

Notices issued by the Post-Master General of Bengal.

No. 9666.

THE Public are specially cautioned of the risk attending upon the transmission of books or other parcels by the Banghy Post during the Monsoon, or rainy months, unless they are packed so as to be waterproof. The caution specially applies to roads where the Banghy Mail is carried by foot-runners, and which are often during the rains intersected by deep water-courses ; but not on the Grand Trunk Road, where wheeled Carriages are used, *viz.*, the road from Calcutta to Benares and upwards.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA, }
The 7th April 1860. }

No. 815.

NOTICE is hereby given that, under orders of the Director-General of the Post Office in India, any person leaving his Horses, Palankeens, or Servants, in the compound of a Dilk Bungalow, must pay a rent of eight annas a day in advance for each Horse, or Servant, or Palankee. If not paid in advance, the Cattle, Servants, or Palankeens, must be turned out.

C. K. DOVE,
Post-Master General of Bengal.

CALCUTTA, }
The 16th April 1860. }

Notices issued by the Post-Master of Calcutta.

No. 5182.

The 12th April 1860.—The Public are hereby informed that from and after the 1st of May 1860, the postage of Newspapers, Pamphlets, or other Printed Papers, not exceeding 6 Tolas, whether the same be imported or not imported, will be one anna, and one anna will be added to the above postage for every additional 6 Tolas or parts of 6 Tolas.

2. The compulsory pre-payment of postage on Newspapers, Pamphlets, or other Printed Papers, will take effect from the 1st of January 1861.

No. 4474.

The 11th April 1860.—The Overland Mail, via Marseilles and Southampton and the intermediate Ports, Madras, Ceylon and Aden, per P. and O. Company's Steamer Colombo, will be closed at this Office on Saturday, the 21st instant, at 6 p. m.

Letters, &c., for Penang, Singapore, Hong-Kong and Australia, will be forwarded via Galle by this opportunity.

Postage.	Weight.	<i>Via Marseilles.</i>		<i>Via Southampton.</i>	
		Rs.	Ounces	Rs.	Ounces
	$\frac{1}{4}$ ounce	0	6	0	
	"	0	8	0	
	$\frac{1}{4}$ "	0	14	0	
	1 "	1	0	0	
	2 "	2	0	0	

No. 4518.

The 13th April 1860.—Notice is hereby given, that the Mails for Penang, Singapore and Hong-Kong, for transmission per Steamer Fiery Cross,

will be closed at this Office on Friday, the 20th instant, at 6 p. m.

No. 4519.

The 13th April 1860.—Notice is hereby given, that the Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer Burmah, will be closed at this Office on Thursday, the 19th instant, at 6 p. m.

No. 5264.

The 17th April 1860.—The public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Wednesday, the 18th instant, and letters will be received up to 6 p. m. of the same day.

Each Firm or Individual will be allowed to send letters up to one Ounce in weight, and the Express Postage must be paid in cash at the window, at one Rupee for every $\frac{1}{4}$ quarter of an Ounce, in addition to the Steamer Postage paid by Stamps.

It is hereby notified that, unless marked for particular Ships, all letters received at the General Post Office, between Monday the 9th April 1860 and Sunday the 15th April 1860, both dates inclusive, were despatched by the under-mentioned Vessels, which sailed from Calcutta on dates specified :—

Letters received on dates from and to	By what Ship despatched	Bound to	REMARKS
9th April 1860 ..	Ship <i>Deane</i> ..	Cape of Good Hope	Left Town on the 10th April 1860.
9th to 10th , , ..	,, <i>Shaw Allum</i> ..	Mauritius ..	Left Town on the 11th April 1860.

The 17th April 1860.



SUPPLEMENT TO

The Calcutta Gazette.

WEDNESDAY, APRIL 18, 1860.

LAND SALE NOTICES.

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under mentioned Estate, in Zillah Backergunge, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 26th day of April 1860, or 15th Bysack 1267 B. S., for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class II.—Temporarily-settled Estate.

Former No. — Present No. 3934.—Bajeottee Mehal, Chuck Shunnusse adjoining Pergunnah Sullimabad ; recorded proprietors, Doorgapershaud Ghose, Coshinath Ghose and Oonachurn Dutt ; sunder jumma from 1265 to 1267 B. S., each year Rupees 1,147-12-8, and from 1268 annually Rupees 2,632-15-0.

R. C. RAIKES,
Officiating Collector.

ZILLAH BACKERGUNGE ; }
Collector's Office,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Behar, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 26th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class III.—Estate to be sold for Arrears due on other Estates.

No. 2116.—Mehal Sunrah, Chuck Simrah, Pergunnah Bhellawur ; recorded proprietors, Mussts. Muckdoomun, Nujmooddeen, Nuseebun, Mussts. Ameerun and Wuheeden, occupants ; sunder jumma 540-15-6 including Mahkannah, from which the Rights and Interests of Musst. Muckdamun heiress of Musst. Muduhun deceased, surety of Busharut Hossein, farmer of Moazah Samadhee Boozoorg, Pergunnah Tilhara, Zillah Patna, will be sold.

D. CUNLIFFE,
Collector.

BEHAR COLLECTORSHIP ; }
Gya,
The 2nd April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Monghyr, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 27th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class IV.—Estates to be sold for arrears due on other Estates.

One Anna, the Rights and Interests of Chundee Sing in the entire 16 annas of Mehal Tuppeh Chowthum.

No. 528.—Pergunnah Furkeyah ; sunder jumma, rupees 2,044-1-7.

E. G. BIRCH,
Officiating Collector.

MONGHYR ; }
Collector's Office,
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah Midnapore, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class I.—Permanently-settled Estates.

No. 1635.—Mehal Nugwan, Pergunnah Seepoor ; recorded proprietors, Hurreenarain Chowdry, Luckheenarain Doss Mohapattur, Rugboonauth Paharee, Chundee Churn Paharee, Kasseenath Paharee, Nittanund Doss Mohapattur and Nittanund Doss Mohapattur ; sudder jumma, rupees 2,624-12-0 $\frac{1}{4}$.

No. 2211.—Mehal Rampoor *alias* Rampoor and Shonpoor, 7 annas' share in Pergunnah Beercool ; recorded proprietors, Mr. John Compton Abbott, Doorga Churn Bundopadhia, Ram Churn Bundopadhia, Aunund Mace Debea, Guardian on the part of Oomesh Chunder Bundopadhia, Minor, Aymun Nissa Bibee and Aymun Nissa Bibee ; sudder jumma, rupees 5,206-9-8.

F. R. COCKERELL,
Officiating Collector.

MIDNAPORE COLLECTORATE, }
The 5th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Patna, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 28th day of April 1860, for Arrears of Revenue and other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 921.—Dearah Mahazee Mekra, Pergunnah Ghyaspore ; sudder jumma, rupees 994-2 6.

A. HOPE,
Collector.

PATNA COLLECTORATE, }
The 3rd April 1860. }

NOTICE is hereby given, that the under-mentioned Estates, in Zillah Bhaungulpore, will be put to public and unreserved Sale, at the Collector's Office of that District, on Wednesday, the 25th April 1860, or 20th Bysakh 1267 F. S., for Arrears of Revenue :—

Class I.—Permanently-settled Estates.

No. 116.—Ghatwally Ma. Chundwary, Mouzah Kutsukrah, Mouzah Bijhurrah and lands of Turkorah, in Mouzah Rajpoor, Pergunnah Wasilah ; recorded proprietors, Teykaet Lokenarain Singh, Teykaet Megh Raj Singh, Takoor Megh Loll Singh, Kalleechurn and Mussamut Dilnoor ; sudder jumma, rupees 1,859-11-6, together with arrears of rupees 4,831-12-9, payable by instalments up to 1871-72, as per Kistbundee.

No. 125.—Ghatwally Ma. Kerwar, Pergunnah Wasilah ; recorded proprietors, Kalleepershand and Gooman Singh ; sudder jumma, rupees 1,960-4-3, together with arrears of rupees 8,327-11-8 payable by instalment up to 1869-70, as per Kistbundee.

J. M. LOWIS,
Officiating Collector.

COLLECTOR'S OFFICE ; }
Bhaungulpore, }
The 4th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estates, in Zillah 24-Pergunnahs, will be put up to public and unreserved Sale, at the Collector's Office of that District, on Saturday, the 28th day of April 1860, corresponding with 17th Bysakh 1267 B. S., for Arrears of Revenue or other demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th March 1860 :—

Class IV.—Estates to be sold for Arrears due on other Estates.

No. 281.—Kismut Pergunnah Meddummullo, Kismut Kundurpopore, &c. ; recorded proprietor, Soudaninee Dossee ; sudder jumma, rupees 597-14-11.

Class I.—Permanently-settled Estate.

No. 658.—Kismut Pergunnah Ballea, Turulf Sreekristopore ; recorded proprietors, Ramdhone Bose and others ; sudder jumma, including Police, rupees 1,141-12-1.

Class II.—Temporarily-settled Estate.

No. 1367.—Resumed Mehal Beel Dautbhanga ; recorded proprietors, Hurrynarain Ghose and others ; sudder jumma, rupees 1,100-2.

G. BRIGHT,
Officiating Collector.

COLLECTOR'S OFFICE ; }
24-Pergunnahs, }
The 10th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Shahabad, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 5th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 28th day of March 1860 :—

Class II.—Temporarily-settled Estate.

No. 296.—Erazee Rampoor Ghoghur, Pergunnah Barregauon ; sudder jumma, rupees 1,268-113-3.
A. A. SWINTON,
Collector.

SHAHABAD COLLECTORATE, }
The 7th April 1860. }

NOTICE is hereby given, under Section VI. Act XI. of 1859, that the under-mentioned Estate, in Zillah Sylhet, will be put up to public and unreserved Sale, at the Collector's Office of that District, on the 7th day of May 1860, for Arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as Arrears of Revenue due on the 18th day of January 1860 :—

Class I.—Permanently-settled Estate.

No. 40,981.—Talook Chytun Chand, Pergunnah Chytun Nuger ; recorded proprietor, Ray Radagobind Sing ; sudder jumma, Co.'s rupees 992-10-3.

GEORGE G. BALFOUR,
Officiating Collector.

ZILLAH SYLHET, }
The 7th April 1860. }



The Calcutta Gazette.

SATURDAY, APRIL 21, 1860.

Legislative Council of India.

THE 14TH APRIL 1860.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Hon'ble the Governor General on the 9th April 1860 (communicated to the Legislative Council on the 11th idem), and is hereby promulgated for general information:—

ACT. NO. XI OF 1860.

An Act to enforce the fulfilment of Indigo Contracts, and to provide for the appointment of a Commission of Enquiry.

WHEREAS it is expedient to issue a commission of enquiry into the practice of Indigo planting in Bengal and the relation between the Indigo Planter and the Ryots and holders of land in Bengal, and to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 14th day of April 1860 to cultivate according to the conditions of such agreement the whole quantity of land which he has agreed to cultivate, or otherwise to fulfil his engagement, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not

appear in obedience to the summons, he may issue a warrant for the arrest of such person.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages sustained by reason of the breach of the contract. If it shall appear to the Magistrate that the person who has agreed to cultivate the Indigo plant is still able to perform his contract, the Magistrate shall order him specifically to perform the same, and shall also in such case award a certain sum to be paid as damages as an alternative. In cases in which the land to be cultivated with the Indigo plant is defined by the agreement, the Magistrate may order the attachment, as a security for the amount of the damages assessed or to be assessed for the breach of the agreement, of any other crop of the defaulter that may in any time during the present season be growing on such land. If after an order for specific performance of agreement the defendant fail to perform the agreement or to pay the amount of damages ordered to be paid as an alternative, or if after an order for payment of damages the same be not immediately paid, the Magistrate may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 (*for simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter.*)

Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

III. In case it shall appear to the satisfaction of the Magistrate that the agreement has been obtained by means of fraud, force, or unlawful intimidation, the complaint shall be dismissed.

IV. If any complaint preferred under this Act

In what cases Magistrate may levy costs and compensation from complainant.

he may think reasonable. In default of payment of any such amount, the same may be levied by distress and sale of the property of the person ordered to pay the same.

V. If any person from and after the 4th day

Penalty for intimidation, &c. of April 1860, shall by violence, threats, or otherwise, intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof, he shall, on conviction before a Magistrate, be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

VI. If any person shall maliciously destroy

Penalty for destroying or damaging crops. or damage, or if any person shall maliciously command, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall, on conviction before a Magistrate, be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

No Appeal VII. No appeal shall lie from the decision of a Magistrate under this Act

VIII. The power of a Magistrate under this

Jurisdiction. Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

IX. A decision of a Magistrate shall be a bar

Effect of decision of Magistrate under this Act. to any further proceeding for the same breach of agreement. No decision under this Act shall have any force or effect in regard to anything not to be performed during the current season.

X. This Act shall have effect from and after

Duration and territorial scope of Act. the 4th day of April 1860, and shall not extend beyond the Territories subject to the Lieutenant-Governor of Bengal. And no com-

plaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

XI. All orders made or acts done before the 4th

Certain past orders declared valid. day of April 1860, which would have been lawful if the Bill

"to enforce the fulfilment of Indigo Contracts" as read a second time on the 24th day of March 1860 had then become law are hereby declared to be valid. And all Magistrates

Indemnity. and other Public Officers are hereby indemnified for any acts

done before the said 4th day of April 1860, which would have been justifiable under the said Bill if the same had become law on the said 24th day of March 1860.

XII. The Lieutenant-Governor of Bengal

Appointment of Commission of Enquiry. shall, as soon as conveniently may be, issue a Commission to such persons as the said Lieutenant-Governor shall think fit,

for the purpose of enquiring into and reporting on the system and practice of Indigo planting in Bengal and the relations between the Indigo Planter and the Ryots and holders of land in Bengal aforesaid. The said Commissioners shall fully enquire into the matters aforesaid, and shall, as soon as they conveniently can, report to the Lieutenant-Governor the result of their enquiries, and shall in their report or reports suggest such alterations, if any, as may in their opinion be beneficially made in the law relating to the system and practice and the relations aforesaid.

XIII. In case of the death or resignation

Death or resignation of any of the Commissioners, or of any of them before the coming of any of the Commissioners.

act, it shall be lawful for the other Commissioners or Commissioner to act alone, and all the powers by this Act given to Commissioners shall and may be exercised by the continuing Commissioners or Commissioner alone, but only until such vacancy can be filled up. It shall be lawful for the said Lieutenant-Governor from time to time, and he shall as soon as conveniently may be, without issuing a new Commission, appoint some other person or persons to act as a Commissioner or Commissioners jointly with the continuing Commissioners or Commissioner, and in such case all the powers conferred by this Act shall and may be exercised by the said newly appointed Commissioner or Commissioners jointly with the continuing Commissioner or Commissioners.

XIV. It shall be lawful for the Commissioners

Attendance of witnesses. aforesaid, by a summons under the hand of any one of them, to require the attendance before

them, at a time and place to be mentioned in such summons, of any person or persons whomsoever, residing or being within the Lieutenant-Governorship of Bengal, whose evidence shall in the judgment of the Commissioners aforesaid be material to any of the matters of the enquiry aforesaid, and to require the person or persons so summoned to bring and produce before them all such books, papers, deeds, and writings as to them the said Commissioners shall appear necessary for arriving at the truth of the matters directed to be enquired into by the said Commissioners, all which persons shall accordingly attend before the said Commissioners, and shall produce such books, papers, deeds, and writings as shall be required of them and shall be in their custody and control or in the custody and control of any one of them according to the tenor of the summons. Provided always that no person shall

Proviso. be compelled to attend before the said Commissioners or to

give his evidence at a greater distance than fifty miles from the place where such person shall be residing.

XV. It shall be lawful for the Commissioners aforesaid, or one of them, to administer an oath, or in the case of persons allowed by law to make affirmation instead of

taking an oath, an affirmation in such form as to seem the said Commissioners shall seem fit, to all persons who shall be examined before them touching the matters to be enquired into by them as aforesaid. Provided that nothing herein contained shall render it necessary for the said Commissioners to take evidence upon oath or affirmation unless they shall think fit or expedient so to do.

XVI. If any person, upon whom any such summonses shall be served by the delivery thereof to him or by the leaving thereof at his usual place of abode, being a person living within fifty miles of the place at which he shall be required to attend, without reasonable cause (to be allowed by the Commissioners aforesaid) fail to appear before them at the time and place mentioned in the summons, or shall refuse to be sworn or to make affirmation (as the case may be) or shall not make answer to such questions as shall be put to him touching the matters directed, or which may hereafter be directed, to be enquired into by the Commissioners aforesaid, or shall refuse or fail without reasonable cause (to be allowed by the Commissioners aforesaid) to produce and show to the said Commissioners any such paper, book, deed, or writing being in his possession or under his control as to the Commissioners aforesaid shall appear necessary for arriving at the truth of the matters to be enquired into by them, the Commissioners aforesaid shall have the same powers in all respects touching any such person so failing to appear or refusing to be sworn or to make affirmation, or not answering such questions as shall be put to him or refusing to produce and show any such book, paper, deed, or writing as aforesaid, as the principal Court of original Civil jurisdiction within the limits of which the said person shall be residing, may by law exercise against any person for making default of appearance, or for refusing to be sworn or to give evidence on any issue joined in any action depending in such Court.

XVII. Whenever a summons is issued for the attendance of a witness under Expenses of witnesses.

Collector such travelling and other expenses as he would have been entitled to receive had he been summoned to appear and give evidence in the principal Court of original Civil jurisdiction in the District.

XVIII. Every person who, upon examination upon oath or affirmation before the Commissioners aforesaid, shall wilfully give false evidence, shall be liable to the punishment of perjury.

M. WYLIE,
Clerk of the Council.

THE following Bill, as read a second time in the Legislative Council on the 21th March 1860, is referred to in the foregoing Act:—

A Bill to enforce the fulfilment of Indigo Contracts.

WHEREAS it is expedient, pending a commission Preamble. of enquiry into the practice of Indigo planting in Bengal, which the Executive Government purposes to appoint after the close of the present season of cultivation, to make temporary provision for enforcing by summary process the execution of agreements entered into for the cultivation of Indigo plant; and better to provide for the punishment of certain unlawful acts connected with such cultivation; It is enacted as follows:—

I. If any person who has received a cash advance upon his agreement to cultivate Indigo plant during the season now current, shall wilfully delay or omit from and after the 21th day of March 1860 to cultivate according to the conditions of his agreement the whole quantity of land which he has agreed to cultivate, and for the cultivation of which the cash advance was made, it shall be competent to the Magistrate to entertain a complaint made to the above effect on oath by the Planter who has made the advance, or by any person on his behalf, and to summon the person complained of to appear before him in order to the investigation of the complaint preferred. If the Magistrate has reason to believe that the person complained of will not appear in obedience to the summons, he may issue a warrant for the arrest of such person.

II. On hearing the answer of the person complained of, and on taking such evidence as both parties may adduce, if the complaint be established to the satisfaction of the Magistrate, the Magistrate shall assess a certain sum as damages not exceeding five times the said advance made and five times the value of any seed that may have been furnished to him for such cultivation to be paid by the defendant; and failing the immediate payment of the damages assessed, may order the defendant to be imprisoned in the Civil Jail for a term not exceeding three months; and may on the motion of the complainant furthermore proceed to levy the damages assessed from the property of the defendant, in the mode provided for enforcing decrees of Court under Act VIII of 1859 (or simplifying the Procedure of the Courts of Civil Judicature not established by Royal Charter).

Provided that if the amount of the said damages is paid or levied within the aforesaid term of three months, the defendant shall be released from Jail on that amount being paid or levied.

III. If any person from and after the 24th day of March 1860 shall by Penalty for intimidation, &c. violence, threats, or otherwise intimidate or attempt to intimidate any other person who shall have entered into any such agreement as aforesaid, with the intention of inducing such person to break the conditions thereof; or if any person from and after the date aforesaid shall conspire with any other

person or persons for the purpose of causing the breach of any such contract or contracts as aforesaid, he shall on conviction before a Magistrate be liable to a sentence of imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

IV. If any person shall maliciously destroy or damage, or if any person shall maliciously command, compel, or persuade, or shall with others maliciously conspire to com-

mand, compel, or persuade any other person to destroy or damage any growing crop of Indigo, he shall on conviction before a Magistrate be liable to be sentenced to imprisonment with or without labor for a period not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

V. No appeal shall lie from the decision of a Magistrate under this Act.

VI. The power of a Magistrate under this Act may be exercised by any person vested with the full powers of a Magistrate, and by any Assistant Magistrate or Deputy Magistrate specially empowered on that behalf by the local Government.

VII. This Act shall have effect from and after the 24th day of March 1860, within the Territories subject to the Lieutenant-Governor of Bengal. And no complaint or prosecution shall be entertained under this Act, unless preferred within six months from the date aforesaid.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

The following Bill was read a second time in the Legislative Council of India on the 11th April 1860, and was referred to a Select Committee who are to report thereon after the 18th of July next :—

A Bill relating to the Emigration of Native Laborers to the British Colony of Saint Kitts.

WHEREAS it is expedient to render lawful the Emigration of laborers, being Preamble. Native Inhabitants of British India, to the British Colony of Saint Kitts, and to extend the provisions of Act XXXI of 1855 (*relating to the Emigration of Native Laborers to the British Colonies of Saint Lucia and Grenada*) to the Emigration of Native Inhabitants of British India who may emigrate to Saint Kitts; It is enacted as follows :—

I. Act XIV of 1839, in so far as it renders liable to penalties every person Act repealed. who shall make with any Native of India any contract for labor to be performed in the British Colony of Saint Kitts, or who shall knowingly aid or abet any Native of India in emigrating from the Ports of Calcutta, Madras, and Bombay respectively, to the said Colony, is repealed.

II. All the provisions of Act XXXI of 1855 and of the Schedule thereto extended. shall extend and apply to Native Inhabitants of the British Territories in India who shall emigrate to Saint Kitts, and that Act shall be read as if the words " or the British Colony of Saint Kitts" had been inserted therein after the words " Saint Lucia and Grenada," or " Saint Lucia or Grenada," wherever those words occur in the said Act.

III. This Act shall take effect as to the Colony of Saint Kitts from the day of Commencement of Act. when the Governor General of India in Council shall notify in the Calcutta Gazette that such Regulations have been provided and such measures taken as the Governor General in Council deems necessary for the protection of such emigrants during their residence in the said Colony of Saint Kitts and in respect of their return to India.

M. WYLIE,
Clerk of the Council.

THE 14TH APRIL 1860.

The following Bill was read a second time in the Legislative Council of India on the 11th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks :—

A Bill for the Licensing of Arts, Trades, and Professions.

WHEREAS it is expedient to provide for the Licensing of Arts, Trades, and Professions in the British Territories in India, and to impose a tax on the grant of such Licenses; It is enacted as follows :—

I. Regulation IV. 1818 of the Madras Code (prescribing Rules for the assessment and collection of the Leesabudly or Tax upon the profits of trade in the Provinces known by the appellation of the Ceded Districts or the Zillahs of Bellary and Cuddapah), and Regulation V. 1832 of the same Code (declaratory of the liability of persons exercising certain arts, trades, and professions to the Mo'tuifa Tax) are hereby repealed.

II. From and after the day of every person who shall exercise any lawful art, trade, or profession, shall be required to take out such license as is by this Act directed.

III. For the purposes of this Act the following shall be deemed to be persons exercising an art or trade, namely—

Every person who shall exercise any art or trade having for its object the procurement of gain to such person :

Every Company or Association or body of persons who shall exercise any art or trade as aforesaid whether constituted a Company by Act of Parliament, Royal Charter, Letters Patent, or Act of the Legislative Council of India; or constituted or regulated by deed of settlement or other instrument :

Every partnership of persons who shall exercise any art or trade for the procurement of gain to such partnership.

IV. A license under this Act shall be granted by the Collector of Land Revenue of the District or place in which the person requiring

such license shall exercise his art, trade, or profession, or by such other Officer as the Government shall appoint or authorize in that behalf. If the person requiring such license shall exercise his art, trade, or profession in more than one District or place, the license shall be granted by the Collector or other authorized Officer of the District or place in which the chief office or place of business of such person is situate; but if the art, trade, or profession so carried on at any one District or place be distinct from and not necessarily from its nature connected with that carried on at any other District or place by the same person, then a separate license shall be chargeable in each District or place in which such separate art, trade, or profession is so carried on.

V. There shall be specified in every license to be granted under this Act the date of the grant thereof, the true name of the person to whom the license is granted, the sum paid for such license, and the place or places where such person shall exercise or intend to exercise his art, trade, or profession.

VI. Every license which shall be granted under this Act shall have effect Commencement and continue in force from the and expiration of day of the date thereof until license. the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of

186 shall expire on that day; and every such license which shall be granted upon or at any time after that day shall expire on the 1st day of next after the day of the granting thereof.

VII. Every person to whom any such license shall be granted and who shall Renewal of license. be desirous of continuing to exercise his art, trade, or profession after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding Section, and shall renew the same from year to year, so long as he shall desire to continue such art, trade, or profession.

VIII. Upon all licenses to be granted under this Act there shall be paid by Annual sums payable upon licenses. the persons to whom such licenses are granted the several annual sums hereinafter mentioned (that is to say),

If the person shall be an artizan.	1 Re. a year.
If a petty retail dealer of Class II	2 Rs. a year.
If a retail trader of Class I or a small manufacturer for retail sale only	... 4 Rs. a year.
If a wholesale trader, banker, manufacturer for retail and wholesale, or a member of a profession	... 10 Rs. a year.

IX. The Collector or other Officer authorized Collector how to determine the class under which a person shall be assessed. shall, subject to the provisions of Section of this Act, determine under what class every person to whom a license is granted shall be assessed.

X. On or before the day of in List to be prepared every year, the Collector or and published. other Officer authorized as aforesaid shall prepare a list of the persons requiring to be licensed under this Act, which list shall state the art, trade, or profession of each of the persons therein named, the class under which he shall be assessed, and the tax payable in respect of his license, and such list shall be filed in the Office of such Collector or other Officer as aforesaid.

XI. After the said day of if any person exercise his art, trade, or profession without having taken out a license. taken out a license as required by this Act, he shall be liable on conviction before a Magistrate to a penalty not exceeding ten times the amount which in the judgment of the Magistrate would have been payable by such person in respect of a license duly taken out as aforesaid.

XII. No person required by this Act to take out a license shall be allowed Persons who have not taken out a to recover in any judicial suit license shall not or proceeding any money, debt, recover in suits for or charge claimed by him in trade debts, &c. respect of the art, trade, or profession exercised by him after the passing of this Act, unless such person shall, if required, prove to the satisfaction of the Judge or Officer presiding at the trial, that at the time when the contract was entered into he had duly obtained a license in conformity with this Act.

XIII. Any person required by this Act to take out a license, who shall License to be produced on demand. neglect or refuse to produce and show his license when required so to do by an Officer duly empowered to make such requisition by the Collector or other Officer authorized as aforesaid, shall on conviction before a Magistrate be liable to a penalty not exceeding one hundred Rupees.

XIV. All offenses under this Act made punishable by any penalty may be Adjudication of offenses and recovery prosecuted summarily before a Magistrate or any person exercising the powers of a Magistrate. The provisions of Act XIII of 1856 relating to the adjudication of fines and penalties and the enforcing payment thereof shall apply to penalties imposed under this Act in the Towns of Calcutta, Madras, and Bombay.

XV. Nothing in this Act shall be deemed to apply to any ryot or cultivator of land or agricultural menials.

XVI. Nothing in this Act shall be construed Saving of other Laws relating to licenscenses. to alter or affect the provisions of any other Law or Regulation relating to licenses.

XVII. This Act shall not take effect or have operation within the Settlement of Prince of Wales' Island, Singapore, and Malacca.

XVIII. It shall be lawful for the Governor-General of India in Council to make from time to time to make rules for the guidance of Officers in matters connected with the enforcement of this Act, provided such rules are not inconsistent with any of the provisions herein contained.

M. WYLIE,
Clerk of the Council.

THE 11TH APRIL 1860.

THE following Bill was read a second time in the Legislative Council of India on the 14th April 1860, and was referred to a Select Committee who are to report thereon (under a suspension of the Standing Orders) within three weeks:—

A Bill for imposing Duties on Profits arising from Property, Professions, Trades, and Offices.

PART I.

Imposes Duties of 3 and 1 per Cent.

I. From and after the day of there shall be charged, raised, levied, collected and paid for the service of the Government of India, and during the term herein limited, for and in respect of the property and profits mentioned in the several Schedules contained in this Act, and marked 1, 2, 3, and 4 respectively, the yearly Duty of 3 Rupees for every 100 Rupees of the annual value thereof, that is to say,

SCHEDULE 1.

For and in respect of the property in, and profits arising from all lands and houses in India.

SCHEDULE 2.

For and in respect of the annual profits arising to any person residing in India from any kind of property whatever, whether situate in India, or elsewhere; and for and in respect of the annual profits arising to any person residing in India from any profession, trade, employment or calling, whether the same shall be carried-on in India or elsewhere.

And for and in respect of the annual profits arising to any person whatever, whether a subject of Her Majesty or not, although not resident in India, from any property whatever in India, or any profession, trade, employment or calling exercised within India.

And for and in respect of all interest of money, annuities, and other annual profits arising to any person residing in India, or accruing and payable in India to any person, whether residing in India or not, not charged by virtue of any other Schedule of this Act.

SCHEDULE 3.

For and in respect of all profits arising from interest, annuities or dividends, payable to any person residing in India, out of any public revenue whatever, or payable to any person, whether residing in India or elsewhere, out of any public revenue of or in India.

SCHEDULE 4.

For and in respect of every public office or employment of profit, and every office or employment of profit in or under any Company in India, and upon every annuity, pension, or stipend payable by the Government of India, or out of the public revenue of India, except annuities charged to the Duties under Schedule 3.

II. From and after the day aforesaid, there shall also be charged, raised, levied, collected and paid, for local purposes, the purposes hereinafter mentioned and described as local purposes, for and in respect of the property and profits mentioned in the said several four Schedules respectively, the further yearly Duty of 1 Rupee for every 100 Rupees of the annual value thereof.

III. Upon every fractional part of 100 Rupees of the annual value or Duties in fractions of 100 amount of the property and profits aforesaid, the like proportion of Duties at the respective rates aforesaid shall be charged, but no Duty shall be charged of a lesser denomination than one anna.

IV. The said Duties shall be charged and levied by yearly assessments. Assessments to be made under this Act within the year appointed for making the same shall be deemed to be for the current year, and shall be in force for such year. And every assessment made after the expiration of any year in which the same ought to have been made shall be deemed to be for the whole of the year current when the assessment ought to have been made.

V. Such year shall commence, for the first assessment, on the 1st day of May 1860, and for every subsequent assessment during the continuance of this Act on the 1st day of May in the year of such assessment.

PART II.

Appointment of Officers for managing and assessing the Duties.

VI. The Duties by this Act imposed shall, subject to the provisions of this Act, be under the direction and management of the several Chieft Revenue Authorities for the time being in each Presidency, Lieutenant-Governorship and Province. The said authorities are hereby empowered to do all such acts and things subject as aforesaid, as may be deemed necessary or expedient, for the collecting, receiving, and accounting for the said Duties throughout the respective Presidencies, Lieutenant-Governorships and Provinces respectively, for which they are appointed, in the like manner as they are authorized to do with relation to any other Duties or Revenue under their care.

Commissioners for General Purposes.

VII. In each of the Presidency Towns of Calcutta, Madras, and Bombay, Commissioners for General Purposes in and in the several Stations of Presidency Towns and Straits Settlements the Settlement of Prince of Wales' Island, Singapore and Malacca, the several local Governments shall, from time to time, appoint such and so many persons, as they shall deem expedient, to be Commissioners for the general pur-

poses of this Act for and within the said Towns and Stations respectively, of whom not less than two shall be persons not in the service of, or holding any office under the Government. The persons so appointed in the Presidency Towns shall not be less than six in number: and in the Stations of the said Settlement shall not be less than four in number.

Provided that, if any person not in the service of the Government, being so appointed as aforesaid, shall decline or neglect to take upon himself the execution of the said office, it shall be lawful for the local Government to appoint a person in the service of the Government, or a person not in such service, as it may deem expedient, to be a Commissioner in lieu of the person so declining or neglecting.

VIII. In each and every District in India, not being within any of the said Presidency Towns, or the beyond Presidency Towns and Settlements, the several local Governments shall appoint each and so many persons, not less than four in number, as they shall deem expedient, to be Commissioners for the general purposes of this Act, within the said several Districts respectively, of whom one at least shall be a person not in the service of, or holding any office under, the Government.

Provided that, if it shall appear to the local Government that no such person as last aforesaid, competent to exercise the duties of such Commissioners, can be found within the District, or if any such person being appointed as aforesaid shall decline or neglect to take upon himself the execution of the said office, and in the judgment of the local Government it be deemed expedient, it shall be lawful for the said local Government, instead of appointing a person not in the service of the Government, to appoint a person in the service of the Government to be one of the said Commissioners.

IX. 1. When any Commissioner for general purposes, appointed under this Act, shall die or neglect to act, or shall not be present at any of the meetings whenever it shall be held by the Commissioners, within six successive months, after notice of all such meetings shall have been left at his residence, the local Government shall appoint a person to be a Commissioner for general purposes in the place of the Commissioner so dying or declining, or neglecting to act, or leaving India.

2. It shall also be lawful for the said local Government, from time to time, to remove any Commissioner, and to appoint another person to be a Commissioner in his place.

Provided that no Commissioner not in the service or employment of the Government shall be so removed, without the consent of the Governor-General of India in Council.

3. If the Commissioner so dying, or declining or neglecting to act, or leaving India, or so removed, shall not have been in the service of the Government, such new appointment to supply such vacancy shall be subject to the several provisions and conditions contained in Sections VII

and VIII respectively, concerning the original appointment.

Provided that, if at the time of filling up such vacancy, the number prescribed in those Sections respectively of persons not in the service of the Government shall be and continue to act as such Commissioner or Commissioners, it shall be lawful for the local Government to appoint a person in the service of, or holding an office under, the Government to supply such vacancy.

X. The Commissioners for general purposes shall execute this Act in all matters relating to the Duties in Schedule 1, in Schedule 2, and Schedule 1 of this Act, except where special provision is made except when such matters are hereby directed to be done by the Collectors, and except also as regards Schedule 2, where such matters are herein directed to be done by the Commissioners for special purposes, and except as regards Schedule 1, where such matters are directed to be done by the Commissioners hereby authorized to be appointed for certain of the Duties in that Schedule.

Districts of Commissioners and Officers appointed under the Act.

XI. 1. It shall be lawful for the several local Governments, from time to time, to declare and to alter, extend or diminish the limits of the District or local jurisdiction of any Commissioners or Officers appointed under or acting in the execution of this Act; and to direct that the said Commissioners and Officers appointed and hereby authorized to act for and in the said Presidency Towns and Stations shall exercise the powers hereby conferred on them in and throughout such District, or such portions of any District near to the said Towns and Stations respectively, as such local Government may direct. And in regard to Districts not within any of the said Towns or Stations, that the Commissioners and Officers appointed for and authorized to act in any District shall exercise the powers hereby conferred on them in and throughout any portion of any other District besides that for which they have been so appointed and authorized to act respectively.

2. As soon as any such order shall have been made, altering the limits of the District or local jurisdiction of any Commissioner or Officer as aforesaid, such Commissioner or Officer shall, by the order aforesaid, have and exercise in and throughout the District or jurisdiction so defined, altered, extended or diminished, all the powers hereby conferred on such Commissioner and Officer respectively.

XII. The word "District," as used in this Act, shall, as regards the said Word "District," Presidency Towns and Stations, as used in this Act, include and apply to the said to consist of District Towns and Stations respectively, and (when any such order as aforesaid shall have been made) the said Towns and Stations, together with any District or portion of a District which may be declared to be within the local limits of the jurisdiction of the Commissioners for such Towns or Stations: And

shall, as regards any place not being within any of the said Presidency Towns or Stations, include and apply to any District of Revenue; and where any such order as aforesaid shall have been made, any District of Revenue, as defined, altered, extended or limited by such order.

XIII. The several local Governments shall appoint a Clerk to the Commissioners for general purposes in each District in which they

Clerk to Commis-
sioners.
shall be so appointed as aforesaid, which Clerk shall execute his office according to the Regulations of this Act, and shall act as such Clerk as well in all matters to be done by, under, and before the said Commissioners, as also in all matters to be done by, under, and before the Collector of the District in regard to the making and allowing the assessments mentioned in this Act, and carrying into effect the provisions thereof. Such Clerk may be removed by the local Government and another may be appointed in his place.

Commissioners for Special Purposes.

XIV. Within and for each of the said Districts and of the Divisions of Revenue hereinafter mentioned, the Officers and persons hereinafter mentioned, together with such other persons as shall be appointed in that behalf by the local Government, shall be Commissioners for the special purposes of this Act, that is to say,

In Calcutta, the Members of the Board of Revenue for the Presidency of Fort William for the time being.

In Madras, the Members of the Board of Revenue for the Presidency of Fort Saint George for the time being.

In Bombay, the Commissioners or Commissioner of Revenue for Bombay for the time being.

In Allahabad and the Division of Revenue of Allahabad, the Members of the Board of Revenue for the North-Western Provinces for the time being.

In Lahore and the Division of Revenue of Lahore, the Chief Revenue Authority for the Punjab for the time being.

In each of the Stations of the Settlement of Prince of Wales' Island, Singapore and Malacca, the Chief Revenue Authority for such Station for the time being.

And it shall be lawful for the local Government to appoint such other person or persons as may be deemed expedient to be a Commissioner or Commissioners for such special purposes in and for the several Districts and Divisions aforesaid, and from time to time to remove such person or persons, and appoint another or others in his or their place.

XV. It shall be lawful for the local Government to appoint such person or persons as they may deem expedient to be a Commissioner or Commissioners for the special purposes of this Act, in and for any District, or in and for any Division of Revenue not hereinbefore expressly mentioned, and from time to time to remove such person or persons, and appoint another or others in his or their place. Nevertheless, it shall not be necessary for the Government to make any such appointment in any District or Division not hereinbefore expressly mentioned.

XVI. Wherever by this Act authority is given to the Commissioners for special purposes to do any act, or to make, sign, or allow any assessment, or hear any appeal, or levy or receive any Duty, all the powers and authorities which may be exercised in that behalf under this Act by the Commissioners for general purposes, or by their order or warrant, shall and may be exercised by the Commissioners for special purposes, or by their warrant or order.

XVII. Not less than two of the said Commissioners for general purposes, or of the said Commissioners for special purposes shall be competent to form any meeting under this Act: and such two Commissioners, or the major part of the Commissioners present at any meeting, shall be competent to do any act authorized by this Act. Provided that, where authority is given by this Act to appoint one Commissioner only for any District or Division, and one Commissioner only has been appointed or is acting for such District or Division, any act, which is hereby directed or authorized to be done by or before the Commissioners of a District or Division, may be done by or before such one Commissioner.

Special Commissioners for Government Securities and Public Departments.

XVIII. The Accountant General and the Sub-Treasurer of the Presidency of Fort William in Bengal; the Accountant General and Sub-Treasurer of the Presidency of Port St. George; the Accountant General and Sub-Treasurer of the Presidency of Bombay; and the Revenue Authorities in charge of the Public Treasury and authorized to make disbursements therefrom, in and for any District or place in or at which the interest on any securities of the Government of India, or any annuities payable out of the public revenue of India shall be payable, shall be respectively Commissioners for executing this Act for the purpose of assessing and discharging the duties hereby imposed in respect of interest on securities of the Government of India and of all annuities payable out of the revenues of India to any person whatever, at the places at which the said Officers respectively hold office; and in respect of all other yearly sums (other than the salaries, pensions or stipends mentioned in the five next succeeding Sections of this Act), payable by the said Government, or out of the public revenue at the Government Treasuries at the said places respectively, and also in respect of all other profits chargeable with any Duty under this Act, and arising within any office or department under the management or control of, or the accounts of which are rendered to, or pass through the office of the said several Officers respectively.

XIX. The several Officers charged or entrusted with the duty of auditing, and the several Officers charged or entrusted with the duty of paying and disbursing the salaries and allowances to any person in the civil employment of the Government, or for the payment of which the audit of any Civil Auditor is required, and payable out of the public revenue, shall be respectively Commissioners for executing this Act

for the purpose of assessing all salaries and allowances payable to any person in the civil employment of the Government, or serving in any Civil Department, or for the payment of which the audit of any Civil Auditor is required, and payable from the public revenue by or upon the audit of such Officers respectively.

XX. The several Officers charged with the duty of auditing, and the several Pay-masters and Officers charged with the duty of paying and disbursing any pay, salaries, or allowances payable to any Officer or person in Her Majesty's Army, or in Her Majesty's Indian Military Force, or in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of any Military Auditor is required and payable out of any public revenue, shall be respectively Commissioners for executing this Act for the purpose of assessing all pay, salaries and allowances payable to any person in the Military employment of the Government, or serving in any Military Department, or for the payment of which the audit of the Military Auditor General is required, and payable from the public revenue at, by, or upon the audit of such Officers respectively.

XXI. The several Officers charged or entrusted with the duty of auditing, and the several Pay-masters and Officers charged or entrusted with the duty of paying any pay, salaries and allowances to any Officer or person in Her Majesty's Indian Naval Forces, or in the Marine Service of, or in any Marine Department and employment under, the Government respectively, shall be Commissioners for executing this Act, in respect of all pay, salaries, and allowances payable to any person in the Marine Service of the Government, or serving in any Marine Department and employment.

XXII. The several Pay-masters and Officers charged or entrusted with the audit and payment of pensions or stipends payable by the Government or out of the public revenue in any place in India; and if the local Government shall think fit to appoint any other persons to act in that behalf, the persons so appointed shall be Commissioners for executing this Act in respect of any of the pensions or stipends payable or audited by such Pay-masters and Officers respectively.

XXIII. Whenever, and so often as it shall appear to the local Government necessary or expedient to appoint any Commissioner or Commissioners for the purpose of executing any matters in relation to any of the duties mentioned in Schedule 3 or Schedule 4 of this Act in respect of which no provision has been herein made for the appointment of Commissioners, or for the purpose of executing any matter in relation to the duties mentioned in either of the said Schedules at any place not herein mentioned, it shall be lawful for the said local Government, with the approval of the Governor-General in Council, to appoint such person, or such and so many persons as it may deem expedient to be a Commissioner or Commissioners for the special purpose of executing this Act, in respect of such matter or matters, and at such place or places.

XXIV. The several Commissioners authorized

Special Commissioners to be appointed in the six last preceding Sections of this Act shall, when appointed, have authority to exercise and apply

all the powers of this Act as

fully and effectually as the Commissioners for general purposes are authorized to exercise and apply the same, so far as the same relate to the said Duties, to be assessed by the said Commissioners appointed under the last-mentioned Section respectively: and shall make their assessment of the said Duties under, and subject to, the Rules contained in this Act in respect of such Duties respectively, according to the several Schedules under which such Duties are chargeable.

Provided that any one of the said Commissioners for the purposes mentioned in the said six last preceding Sections of this Act shall be competent to exercise the powers vested by this Act in the said Commissioners.

Collector.

XXV. The Collector of Revenue or other Civil Officer of the Government per-

Collector of Revenue to be Collectors of Revenue, for, and in any District, shall be the Collector of Duties under this Act, and shall execute this Act in all matters which are hereby directed to be done by the Collector.

XXVI. 1. It shall be lawful for the local Go-

Power to Govern- vernment, whenever it shall ment to appoint Col- deem fit, to appoint two or lector for new Dis- more Collectors for the pur- tricts and divide pose of this Act in any District, and Districts.

shall be divided for the purposes of this Act into two or more Divisions, and that any one of such Collectors shall act in the execution of this Act for and in such one or more of the said Divisions as it shall appoint.

2. In such case all and every the powers herein directed to be exercised, and all and every the matters herein authorized to be done within or with reference to any District, shall be exercised and done respectively within or with reference to any Division of a District.

Assessors.

XXVII. 1. The several local Governments

Assessors to be shall appoint Assessors and (if appointed by Go- such Governments shall think fit) Assistant Assessors for the duties mentioned in this Act, in and for each of the said Districts.

2. The said Assistant Assessors, if appointed, shall have all the powers by this Act given to Assessors, except the powers of making or of signing assessments.

3. Such Assessors or Assistant Assessors may be removed by the local Government, and others may be appointed in their place.

4. In case of any Division of a District under Section XXIV, it shall be lawful for the local Government, if it shall think fit, to appoint Assessors or Assistant Assessors in and for each Division of such District.

XXVIII. Whenever a new appointment of Commissioners, whether for general purposes or for special purposes, or for any of the purposes mentioned in this Act, or of any Collector or Assessor, shall

Newly appointed Commissioners and Collectors to assess and levy for previous years.
take place, the Commissioners, as constituted after such new appointment, and the newly-appointed Collector or Assessor respectively, shall execute this Act, as well with respect to the Duties which shall not have been, but which ought to have been assessed in any former year under this Act, as to the assessment to be made in the year in which they shall have been appointed, and shall have the like powers to assess, levy, and collect such Duties and arrears as they have to assess, levy, and collect the Duties assessed by them.

XXIX. The Officers for receipt and collection of the local revenue, together with such other Officers as may be appointed by the local Government in that behalf, shall be the Officers for receipt and collection of the Duties imposed by this Act.

XXX. 1. Every person appointed as Commissioner under this Act, and every Collector, Assessor, or Assistant Assessor, and Clerk to Commissioners under this Act, shall

All Commissioners and Officers to take oath in Schedule 5.
before he shall act in the execution of this Act, take the oath applicable to such Officers respectively prescribed in the Schedule hereto marked No. 5.

2. Every Officer for receipt or collection under this Act shall, before he shall act in the execution of this Act, so far as relates to the Duties contained in Schedule 2, take the oath applicable to the said Officers prescribed in the said Schedule No. 5.

3. Any one of the persons appointed as Commissioners is hereby authorized to administer such oath, and the same shall be subscribed by the person taking it.

PART III.

General mode of Assessment.

XXXI. 1. For the raising and levying the said Duties, the Commissioners for general purposes in each District shall hold a meeting under this Act, at which meeting the

Assessors of the District and the Assistant Assessors, if any, shall attend.

2. The said Commissioners shall, at such meeting, administer to the said Assessor and Assistant Assessor, if any, the oath required hereby to be taken by them respectively, and shall issue their Precept to the said Assessor, directing him to give the notices hereinafter mentioned, within such time and in such manner as the said Precept shall direct, together with such instructions in writing as may be necessary for carrying this Act into execution.

XXXII. The Assessor shall, within the time directed by the Precept of the Commissioners, give notice, or cause notice to be given, to every person chargeable to the

Assessors to give notice to persons chargeable according to Precept.
said Duties in respect of any property or profits situate or arising within the District for which the said Assessor shall act, or shall leave, or cause to be left, such notice at his dwelling-house, or usual place of business, requiring every such person to prepare and deliver all such lists, declarations, and

statements as they are required to do by this Act within such time as shall be limited in the said Precept.

XXXIII. 1. The said Assessor shall also, General notices also to be given by Assessors.

cause general notice to be given by proclamation, in the manner usual in the District, requiring all persons who are by this Act to make out and deliver any lists, statements or declarations, to make out and deliver to the said Assessor, or to the Clerk to the said Commissioner, or to such Officer, or at such Office as shall be mentioned in that behalf in the said notice, all such lists, statements and declarations, within the time therein limited.

2. Such general notice shall, when so verified, be deemed sufficient notice to all persons residing in the District, wherever they shall have been given as aforesaid, and the proclamation of the same in the manner aforesaid shall be deemed good service of such notice.

3. Provided that the Commissioner for general purposes shall, in all cases, determine what is the usual and proper manner of giving notice by proclamation in the District or place wherein such notices are to be given and the notice shall be given in the manner directed by the said Commissioners.

Lists and Statements.

XXXIV. Every list, statement, or declaration required to be delivered by any notice under this Act shall be delivered to the Assessor of the District, or to the Officer, or at the Office mentioned in the said notice, as shall be directed in such notice, and within the time therein limited.

XXXV. 1. Every person chargeable under this Act shall, when required so to do, whether by any general or particular notice given in

Notices of list to be delivered by person chargeable.
pursuance of this Act within the period mentioned in such notice, prepare and deliver to the person, or at the Office mentioned therein, a true and correct statement in writing, in such form as shall be directed under the authority of this Act, and signed by the person delivering the same, containing the amount and particulars of the profits and income arising to such person from all and every the sources chargeable under this Act, according to the respective Schedules thereof, which amount shall be estimated for the period mentioned and according to the respective Rules contained in this Act.

2. To such statement shall be added a declaration that the same is truly estimated on all the sources contained in the said several Schedules, describing the same, after setting against, or deducting from such profits such sums as are allowed by this Act, and no other sum, and every such statement shall be made exclusive of the profits or income, accrued or accruing from interest of money or other annual payment arising out of the property of any other person, for which such other person ought to be charged by virtue of this Act.

XXXVI. 1. Every person who shall be in the receipt of any money or value, or the profits arising from any of the sources mentioned in this account of others. Act, or belonging to any other person, in whatever character the same shall

be received, for which such other person is chargeable under this Act, or would be so chargeable if he were resident in India, shall, within the period mentioned in such notice as aforesaid, prepare and deliver, in the manner herein directed, a list in writing in such form as this Act requires, signed by him, containing a true and correct statement of all such money, value, or profits, and the name and place of abode of every person to whom the same shall belong, together with a declaration whether such person is of full age, or a married woman, subject to the provisions of the English Law regarding coverture, living with her husband, or a married woman, subject as aforesaid, whose husband is not accountable for the payment of the Duty hereby chargeable, or whether such person is or is not a resident in India, or an infant, or lunatic.

2. Every person acting in such character jointly with any other person shall, in the manner aforesaid, deliver a list of the names and places of abode of every person so joined with him at the time of delivering such list.

XXXVII. 1. Every person, when required so to do by any notice given in pursuance of this Act, shall, within the period to be mentioned in such notice, prepare and deliver to the Assessor of the District wherein such person shall reside a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of other persons, not being menial servants, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere, at which he is entitled, under this Act, to be assessed, who shall be desirous of being assessed at such place of ordinary residence.

2. Such lists shall be signed by the respective parties delivering the same, and shall be made out in such form as shall be directed under the authority of this Act.

3. Provided always that no person required by this Act to deliver a list of lodgers, inmates, or other persons aforesaid, shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear to the Commissioners for executing this Act, on enquiry before them, that such person is entitled to be exempted from the payment of all and every the Duties hereby imposed.

Duties of Assessors.

XXXVIII. The Assessor shall make out an alphabetical list, and deliver the same to the Collector of the District, containing the names of all persons to or upon whom such notices have been delivered or served in pursuance of this Act, and the names of all persons having property or profits chargeable under this Act within the District of such Assessor, distinguishing the persons who have duly made their returns, and the persons who have omitted to make such returns, and the persons who have given notice to be assessed by the Commissioners for Special Purposes, and also

the persons who shall have been returned as lodgers or inmates within such limits, or as chargeable within, but having a residence out of such limits.

2. If such Assessor shall have neglected to give notice to any person to whom the same ought to be delivered, the Collector of the District may, at any time afterwards, cause such notice to be delivered to, or served on such person, and may also from time to time, cause the like notice to be delivered to, or served on any person coming to reside in my District after the expiration of such notices.

XXXIX. The Assessor for every District Assessor to my shall personally appear and make oath before the said Collector, that the several notices

required to be delivered as aforesaid, by this Act, have been duly served in the manner required by this Act, to the best of his knowledge, and that general notices to the effect mentioned in this Act have been duly published in the manner hereby required in such proper places within the District, for which such Assessor shall act, as by this Act is required.

XL. 1. The Clerk to the Commissioners of Revenue shall, with all convenient speed, abstract the returns of such persons as have been duly delivered to such Collector by the Assessor into books to be provided for that purpose, in accordance to such forms as shall be transmitted from the Central Revenue Authority, or such

2. Such abstracts shall contain the names of the persons making such return, and the several amounts of profit or turnover respectively.

3. Such abstracts shall be delivered by the said Clerk to the Collector, who shall, when he shall have completed his assessments, deliver the same to the said Commissioners.

4. All such return shall be numbered and filed in the Office of the said Commissioners and carefully kept so long as the accounts of the said Duties for such District, or any part thereof, shall remain unpaid.

5. The Assessor of the District shall have free access to all such books at all reasonable times, and shall take such copies thereof, or of such parts thereof, or extracts from the same, as he shall deem necessary, in order to the due execution of this Act.

XLI. 1. The Assessor shall make out his assessment on all lands and houses within the limits of his District and shall set down therein the full and just annual value of all such lands in each particular case, according to the directions of this Act, together with the names of the owners, or of the persons assessed in respect therof.

2. And shall also make out his assessment on all persons who have made returns, or ought to have made returns under any of the Schedules 1, 2 and 4, of this Act, in respect of the profits or income wherewith they are chargeable respectively under any of the Schedules to which the said returns relate (except in respect of such profits described in Schedule 2, as are to be assessed by the Commissioners for Special Purposes, as hereinafter authorized).

XLII. The said Assessor shall deliver the Assessor to deliver said assessments, together with assessments to Collector all returns which shall have been made to him, (except returns under Schedule 2, when assessments are to be made by the Special Commissioners as hereinafter authorized) to the Collector of his District, such returns being first progressively numbered.

2. Whenever the said Assessor shall not be able to make his assessment according to the provisions of this Act, or shall be obstructed therein, it shall be lawful for him to make application to the said Collector, or to the said Commissioners of his District, who shall severally instruct such Assessor in making his assessments, and assist him in the execution of this Act, according to the powers and authorities vested in them respectively.

XLIII. At or after the time of bringing in his Assessors to verify assessments as aforesaid to the assessments on oath. Collector, the Assessor, in the presence of the Collector, shall make oath that such assessments are true, and are made according to the best of his skill and judgment, and shall submit to be examined on oath before the Collector, or before the Commissioners, in all matters and things concerning the said assessments which the Collector or the Commissioner shall require for his or their information.

Duties of Collectors.

XLIV. 1. Within a reasonable time after the Collector to allow, sign assessments, or to correct & rectify. Assessor shall have delivered the said assessments, the Collector of the District shall proceed to take the same, and also the said several returns and statements into consideration.

2. In case he shall be satisfied that the same have been made truly and correctly, and so as to charge the several properties and persons mentioned therein with the full Duties which ought to be charged on them respectively, and that the said returns and statements upon which the said assessments have been made, have been *bond fide* made according to the provisions of this Act, so as to enable the said Collector to charge the persons returning the same with the full Duties with which they ought to have been charged on account thereof, the said Collector shall allow and sign such assessments.

3. But in case the Collector shall not be satisfied with the correctness of any of the said assessments, or of any of the returns or statements upon which the same may have been made, it shall be lawful for the said Collector, according to the best of his judgment, to correct and rectify such assessments, either by increasing or reducing the same, so that the Duty may be fully and fairly charged according to the intent and meaning of this Act, and the said Collector shall allow and sign the said assessments when so rectified.

XLV. If any person shall have made default in the delivery of any statement or return, such person not having been otherwise charged with the Duties in respect of which such statement or return ought to have been made, or if the Collector shall

not be satisfied with the statement delivered by any person, either in consequence of the same being in itself insufficient, or in consequence of his not believing the truth of the statements therein, the Collector, assisted by the Assessor, shall make an assessment on such person in such sum as according to the best of the judgment of the Collector ought to be charged on such person by virtue of this Act.

XLVI. The Assessor shall and may, at all reasonable times, inspect and examine any assessment which shall be signed and altered by the Collector; and in case he shall, before the delivery thereof to the Commissioners for general purposes, discover any error in the same, which, in his judgment, shall require amendment, he shall certify the same to the Collector, by whom the assessment shall be signed and altered, and the Collector, upon sufficient cause being shown to him, shall amend the same as in his judgment the case shall require.

XLVII. In every case where the Assessor shall object to the amount of the Duty charged in any assessment, altered and signed by the Collector, and not corrected by him as in the last Section provided, (which the Assessor is hereby empowered to do in any case upon sufficient cause,) he shall state such objection in writing to the said Collector, who shall thereupon certify the same, together with the reasons for making such assessment, and any information he shall have obtained respecting the same, to the Commissioners for general purposes; and the said Assessor shall also give notice thereof to the party assessed, in sufficient time to enable such party to appear before the said Commissioners for general purposes in support of such assessment.

XLVIII. 1. The Collector shall cause certificates of the assessments made and allowed by him to be duly made out, from time to time, as the same shall be completed, which certificate shall contain the names of the parties charged, and the sums which they respectively ought to pay by virtue of this Act, and shall cause such certificates to be entered in books provided for that purpose, according to such forms as shall be transmitted to the Collector by the Chief Revenue Authority aforesaid.

2. The Collector shall also, from time to time, deliver the said assessments and also the statements returned by the parties relating to such assessments, to be delivered under cover sealed up to the Commissioners for general purposes.

XLIX. 1. As soon as the said assessment and returns shall have been delivered to the Commissioners for public purposes, the Collector shall cause notice of the said assessments having been made, and of the time for hearing appeals therefrom to be given, which notice may be given by delivering a copy of such assessments to the Assessor of such District for the inspection of the parties charged thereby, together with a public notice of the day of appeal to be given by proclamation as aforesaid, in the manner directed by the said Commissioners, and also by affixing a copy thereof in the Office of the said Commissioners.

2. Such notice shall be given at least fourteen days before the day of hearing the appeal.

PART. IV.

Appeals from Assessments.

L. I If any person shall think himself aggrieved by an assessment made by the said Collector, it shall be lawful for him, on giving ten days' notice thereof in writing to the Assessor, to appeal to the Commissioners for general purposes in the District where such assessment was made, who shall hear and determine such appeal.

Persons aggrieved may appeal to Commissioners for General Purposes within a time limited.

Persons prevented by sickness or other reasonable cause, after expiration of limited time.

2. The Commissioners for general purposes shall, from time to time, appoint days for hearing appeals and also objections made by the Assessor as aforesaid—as soon after any assessments shall be returned to them by the Collector, as conveniently can be done, notice of which days so appointed shall be given as aforesaid.

3. The meetings of the Commissioners for the purpose of hearing appeals and objections shall be held, from time to time, within the time limited by the said Commissioners, with or without adjournment, and no appeal shall be received after the time so limited, except on the ground of diminution of income, as hereinafter mentioned.

4. If any person shall be prevented by absence, sickness, or other reasonable cause to be allowed by the said Commissioners, from making or proceeding upon his appeal within the time so limited, it shall be lawful for the said Commissioners to give further time for that purpose.

LII. 1. Upon receiving notice of appeal against any assessment made as last aforesaid, and also in every case where the Assessor shall have stated his objection in writing to an assessment, and shall have given such notice thereof as hereinbefore mentioned, the said Commissioners may, if they shall think fit, direct their Precept to the person appealing, to return to them, within the time limited therein, a Schedule containing such particulars as the said Commissioners shall demand for their information respecting the property of such person, or the trade, or concern, or the profession, or employment, respectively carried on or exercised by him, and the amount of the balance of his profits, distinguishing the particular amounts derived from each separate source, or respecting the particulars of the deductions from any of such profits made in such Schedule.

2. If any Statement or Schedule, delivered under any such Precept, shall appear to the said Commissioners insufficient or deficient in any particular, the said Commissioners are hereby empowered and required to demand, from time to time, a fresh Statement or Schedule, containing such particulars as aforesaid, whenever the same shall appear to them necessary, and so on, from time to time, until a complete Schedule, to the satisfaction of the said Commissioners, of all the particulars required by them, shall be delivered.

3. Every such Precept, upon being delivered or left at the last or usual place of abode of the person to whom the same shall be directed, shall be binding upon him according to the exigency thereof.

4. Or in case such person shall have removed from the jurisdiction of the said Commissioners, or cannot be found, or his place of abode shall not be known, then, upon fixing such Precept on or near to the door of the Office where the Commissioners shall meet in the execution of this Act, and upon giving such further general notice, proclamation, or otherwise, as the said Commissioners shall direct, such Precept shall be binding on such person according to the exigency thereof.

5. The person so served shall make the return required by the said Commissioners within the time limited in such Precept, under the penalty in this Act contained, and subject to such charge as the said Commissioners are hereby authorized to make in such case.

6. The Assessor shall have free access, at all reasonable times, to the Schedule when returned as aforesaid, and shall take such copies thereof, or extracts therefrom, as he shall think necessary, for the due execution of this Act.

LIII. 1. It shall be lawful for the Assessor, within a reasonable time to be allowed by the said Commissioners for general purposes, after he shall have had the examination of such Schedules, to object to the same or any part thereof, and to state such objections in writing, and the cause thereof, to the best of his knowledge or information.

2. The said Assessor shall, in every case of objecting to any such Schedule, deliver a notice in writing of such objection to the party to be charged or leave the same at his last or usual place of abode, under cover, sealed up and directed to such party.

3. Any such objection shall be heard by the Commissioners, at the same time as the appeal from, or objection to the assessment, in respect of which the Schedule objected to shall have been filed.

Persons assessed to attend hearing of appeals personally, unless attend me is dispensed with by Commissioners.

When attendance dispensed with, such persons may be heard by Agents, according to the Rules herein prescribed.

2. If any person shall be prevented from attending personally before the said Commissioners, by absence or sickness, or if it shall appear reasonable to the said Commissioners that the personal attendance of any person should be dispensed with, and that such person should be heard upon such appeal through his or her agent, clerk, or servant, who shall be named at the time to the said Commissioners, the said Commissioners may order that the personal attendance of such person shall be dispensed with, and that such person be at liberty to attend at the hearing of such appeal by such agent, clerk, or servant.

3. When any such order shall have been made the person assessed shall be at liberty to attend at the hearing of such appeal by the agent, clerk, or servant so named as aforesaid; and such agent,

clerk, or servant, shall be entitled to be heard by the said Commissioners to the same extent and in the same manner as the person assessed would himself, if present, have been entitled to be heard.

4. Provided that any agent, clerk, or servant, who shall attend on behalf of any person so assessed as aforesaid, shall not be entitled to be heard by the said Commissioners, unless he shall submit to be examined by them upon oath, to the best of his knowledge, information and belief, regarding the truth of the Schedule or Statement returned by the person so assessed, and regarding all matters relating to the said assessment upon which the said Commissioners shall think fit to examine him.

5. Provided, further, that no Counsel, Advocate, Pleader, or Attorney, and no person practising the law, shall be allowed to plead or appear on behalf of any other person before the said Commissioners upon any appeal or objection.

6. No person, who shall attend in person before the said Commissioners, or who shall not have obtained such order as aforesaid, dispensing with his or her personal attendance, shall be entitled to be heard before the said Commissioners by any agent, clerk, or servant.

7. When the person assessed shall not attend in person, and shall not have obtained such order as aforesaid, the said Commissioners may proceed to hear the said appeal or objection *ex parte* in the absence of such person.

LIV. 1. If, upon the hearing of any such appeal or objection as aforesaid, the said Commissioners shall be satisfied with the assessment made by the said Collector, they shall confirm such assessment.

2. If, upon such hearing they shall be satisfied with the correctness of the grounds of appeal or of objection, they shall allow such appeal or objection partially or wholly as the case may require, and shall alter the assessment appealed from or objected to accordingly, subject to the provision contained in Section LVIII of this Act.

3. If, after delivery of a Schedule the Commissioners shall be satisfied therewith, and shall have received no information of the insufficiency thereof, the said Commissioners shall direct such assessment to be confirmed or altered according to such Schedule, as the case may require.

4. The assessment so confirmed or altered by the said Commissioners shall be final and conclusive, subject only to such surcharge in case of fraud, as in the Section of this Act provided.

LV. 1. In every case where the said Commissioners shall think proper that the said statement, on which the Collector made his assessment, or the Schedule delivered to the said Commissioners for general purposes shall be verified, they shall require the person to be charged with the said duties to appear before them to verify the said Statement or Schedule.

2. If such person shall be present at the hearing of the appeal, he shall at such hearing, when so required, verify the said Schedule on oath, as hereinafter mentioned, and sign the same with his proper name.

3. If such person shall not be present at the said hearing, the said Commissioners may, if they

shall think fit, adjourn the said meeting, and direct the said Assessor to give notice to such person to appear before them on the day to which the hearing shall be adjourned, and to verify the said Statement or Schedule.

4. Such person shall, upon receiving such notice, attend accordingly on the day therein mentioned before the said Commissioners, and shall verify on oath his said Statement or Schedule, and shall sign the same with his proper name.

5. Such oath shall be to the effect that the contents of such Statement or Schedule are true to the best of his judgment or belief, and that the same contains a just and correct account of the balance of all the profits and income of the person delivering the same chargeable to such person under this Act, from whatever source or sources thereof, after making such reductions as are therein stated, and that no deduction whatever other than such as is therein stated, and to such amount only as is therein stated, have been made from the profits or income accounted for.

6. Provided always that such person shall be at liberty to amend his said Statement or Schedule before he shall be required to take such oath.

LVI. 1. Whenever the Commissioners for general purposes shall be dissatisfied with any assessment made by the Collector, or with any Schedule delivered to them, or shall require further information respecting the same, it shall be lawful for the said Commissioners to put to the person to be charged in respect thereof any question in writing or *viva voce* touching such assessment, or the contents of such Schedule, or touching any of the matters which ought to be contained therein, or any sums which shall have been set against or deducted from the profits or gains to be estimated in such assessment or Schedule, and the particulars thereof, and to demand an answer to such question accordingly from the person to be charged: and to require the said person to produce his books and accounts for the year in respect of which he is to be charged:—and so from time to time, whenever the said Commissioners shall think the same necessary.

2. Where such person shall not himself be in attendance, the said Commissioners for general purposes shall issue their Precept, requiring true and particular answers to be given to such questions as aforesaid, within a time to be directed by the said Commissioners.

3. Every such person shall make true and particular answers, in writing, signed by him, to such questions within the time directed by the said Commissioners, or shall, within the like period, tender himself before the said Commissioners, to be examined by them *viva voce* to such matters; and every person required to make such answers, or appearing before the said Commissioners, to be examined as a party, or in case of absence, sickness, or other reasonable causes, to be allowed by the said Commissioners as aforesaid, as the clerk, agent, or servant of such party, as herein is mentioned, shall be permitted to give his answers, either in writing as aforesaid, or *viva voce*, without having taken any oath, and shall be at liberty to object to any question, and peremptorily to refuse to answer the same, or to produce his books or accounts.

4. The substance of such answers as any such person shall give *viv^d voce*, shall, in his presence, be reduced into writing and read to him, and he shall be at liberty to alter any part thereof, and also to alter or amend any particular contained in his answers in writing, or in any Schedule or Declaration, before he shall be called upon to verify the same in the manner herein directed.

5. Any such Schedule shall be altered or amended, as shall seem requisite, after such inquiry or examination.

LVII. It shall be lawful for the Commissioners for general purposes, in any of the cases mentioned in the preceding Sections, whenever they shall think the same necessary, to require any person who shall have made any answer in writing as aforesaid, or who shall have been examined *in parte* before them, to verify his examination on oath which any one of the said Commissioners is hereby empowered to administer, and such oath shall be to the effect that the contents of all such answers in writing shall have been returned to the said Commissioners by him are true; and in the case of an examination *viv^d voce*, shall be to the effect that the contents of his examination, as the same have been reduced into writing, are true; and every such oath shall be subscribed by the party taking the same.

LVIII. 1. It shall be lawful for the Commissioners for general purposes to summon, in like manner, any person whom they shall think able to give evidence or testimony respecting the assessment made, or to be made, on any other person, to appear before them to be examined, and to examine every such person who shall so appear before them on oath, which oath any one of the said Commissioners is hereby empowered to administer.

2. Such oath shall be to the effect that the testimony or evidence to be given by such person shall contain the whole truth, and nothing but the truth, in respect of the matter in question concerning which such evidence or testimony is to be given, and every such oath shall be subscribed by the person taking the same.

LIX. 1. Whenever any person chargeable under the Act shall have neglected or refused to return a Statement or Schedule according to the exigency of the Precept of the said Commissioners, or whenever any person charged as aforesaid, or any clerk, agent, or servant of such person being summoned, shall have neglected or refused to appear before the Commissioners to be examined, or whenever such person, or his clerk, agent, or servant as aforesaid, shall have declined to answer any question put to him by the said Commissioners in writing or *viv^d voce*, or to produce his books, or whenever the Schedule delivered shall have been objected to as aforesaid, and the person assessed shall not have appeared to oppose such objection, or whenever any person, being required so to do, shall have neglected or refused to verify his Statement or Schedule, or his answers or examination in writing, the said Commissioners shall, in every such case, according to the best of their judgment, subject to the provisions contained in the next succeeding Section of this Act, settle and ascertain

in what sum such person ought to be charged, and shall make an assessment accordingly.

2. Such assessment shall be final and conclusive, subject only to such surcharge as is in the 61st Section provided.

LX. In every case where the Commissioners for general purposes shall have increased the assessment upon any person, either upon the amount contained in the Statement or Schedule of such person, or upon his default to return a Statement or Schedule, or duly to verify the same, or upon his refusal, or the refusal of his agent, clerk, or servant as aforesaid, to answer any question, or to produce any book, it shall be lawful for them to charge and assess such person, (in addition to the sum originally assessed), in a sum not exceeding (double) the amount by which the Duties shall have been increased, unless such person shall make it appear to the satisfaction of the said Commissioners, that the omission or wrong statement, or the said default or refusal complained of, did not proceed from any fraud, or contrivances, or intent to evade payment of any sum justly chargeable, or any wilful neglect.

LXI. 1. The several Collectors and Assessors in each District are hereby empowered respectively, at all reasonable times, to inspect and examine all and every the assessments of the said Duties made by the Commissioners under this Act, together with the returns of the persons assessed in such District.

2. If any such Collector or Assessor shall discover at any time after the said Commissioners shall have signed and allowed their assessments, and before any Statement or Schedule correcting the said omission or mis-statement shall have been filed under the next succeeding Section of this Act, that any person who ought to be charged with the said Duties, or any of them, shall have been omitted to be charged therewith, or shall have been, through any fraud or contrivances or mis-representation, under-rated in the said assessment, then, and in every such case, the said Collector or Assessor shall certify the same, in writing under his hand, to the said Commissioners, by way of surcharge, together with the full amount of Duty which ought to be paid by way of surcharge, and shall cause notice of such surcharge, and of the time appointed for hearing the same by the said Commissioners, to be given in manner aforesaid to the party chargeable.

3. The said Commissioners shall appoint a time for hearing such surcharge, and shall, at such time, or at any time to which the hearing shall be adjourned by them, hear and determine the matter of the same. If they shall allow the said surcharge, and shall consider that the omission to charge, or the under-rating the party so chargeable, was caused by any fraud, contrivance, or mis-representation on his part, they shall charge and assess him, in addition to the original assessment, in a sum not exceeding treble the amount by which the said Duties shall have been increased upon such surcharge.

LXII. 1. If any person who shall have delivered a Statement or Schedule,

Persons who have delivered an erroneous statement, or no statement, may be relieved on delivering a correct statement before my proceedings to assess increased Duty or for penalties, or to surcharge.

If any proceedings commenced, Commissioners may stay them on terms

afterwards be subject to any proceeding to assess double or treble Duties under either of the two last preceding Sections of this Act, or to any proceeding for any of the penalties hereinafter imposed by reason of such original omission or wrong statement.

2. If any person shall not have delivered a Statement or Schedule within the time limited by the Commissioners for that purpose, it shall be lawful for him to deliver a Statement or Schedule in manner herein directed, at any time before a proceeding shall be held to surcharge him, or to recover double or treble Duty or the penalty herein mentioned; and if such last mentioned Statement or Schedule be found by the Commissioners to be true and correct in all particulars, the said Commissioners shall assess the said person in accordance therewith: and no proceeding shall be afterwards had for recovering such double or treble Duties or penalty, by reason of his neglect to deliver the said Statement or Schedule within the time limited.

3. If any proceeding shall have been actually had before the Commissioners for surcharging such sums, or for recovering such double or treble Duties, or such penalty, before the delivery of such additional Statement or Schedule, it shall be lawful for the said Commissioners, on proof to their satisfaction, that no fraud or evasion whatever was intended, to stay such proceedings, either on the terms of paying, or without paying the costs then incurred, as the Commissioners shall think fit.

4. If any person, chargeable to the said Duties, shall have delivered an imperfect Statement or Schedule, and shall give to the Commissioners a sufficient reason why a perfect Statement or Schedule cannot be delivered, the said Commissioners, being satisfied therewith, shall give further time, and so from time to time, for the delivery of such Statement or Schedule, and such person shall not be liable to any double or treble Duty, or to any penalty, for not having delivered such Statement or Schedule within the time before limited, in case such person shall have delivered as perfect a Statement or Schedule as, from the nature of the case, he was enabled, in the judgment of the Commissioners, to give, and so from time to time, as long as the Commissioners shall grant further time as aforesaid.

LXIII. 1. In any case in which an appeal

Persons assessed under Schedule 2 to have option of appealing to Commissioner for Special Purposes, instead of Commissioner for General Purposes.

if he shall think fit, and if any Commissioners for special purposes shall have been appointed for the the Division or District in which he shall have been so charged, instead of appealing to the said Commissioners for general purposes, to appeal to the Commissioners for special purposes, for the said Division or District upon giving notice of such appeal in writing to the Assessors within the time limited for notices of appeal to the Commissioners for general purposes in similar cases.

2. Thereupon every such appeal shall be heard and determined by the Commissioners for special purposes of that Division or District, and the determination of the said Commissioners for special purposes shall be final and conclusive in the matter, subject only to such surcharge as in the 61st Section is provided.

3. Provided, always, that no person, who shall claim the exemption or abatement hereinafter granted respectively to persons whose annual income is less than Rupees 200 or Rupees 500 respectively, shall be allowed to appeal to the said Commissioners for special purposes, but that every such claim shall be determined by the Commissioners for general purposes.

LXIV. The Commissioners for general purposes shall, in their respective books of assessment, cause to be entered the several amounts of the sums assessed by them; and they shall, from time to time, make out and transmit to the Commissioner of Revenue of the Division, and in the said Districts of Calcutta, Madras, Bombay, and the Settlement aforesaid, to the respective Chief Revenue Authorities aforesaid, accounts of the amount of Duty assessed by them, distinguishing the amount charged on each person, which accounts shall severally be made out, with the particulars required by this Act; and they shall also, from time to time, make out and transmit to the said Commissioners or Chief Revenue Authority as aforesaid, lists containing the name, description, and place of residence of every person assessed by them respectively, as soon as the same conveniently can be done.

PART V.

Provisions as to Trustees and Special Classes of Persons chargeable.

LXV. The trustee, guardian, curator, or committee of any person, being Trustees and Guardians of incapacitated persons to be charged, an infant, or married woman, subject to the law of England as aforesaid, or a lunatic, and having the direction, control, or management of the property or concerns of such infant, married woman, or lunatic, whether such infant, married woman, or lunatic, shall reside in India, or not, shall be chargeable to the said Duties in like manner and to the same amount as would be charged, if such infant were of full age, or such married woman were sole, or such lunatic were capable of acting for himself.

LXVI. Any person not resident in India, Agents, Factors, and Receivers of Majesty or not, being in the Non-residents to be receipt through any agent charged, factor, or receiver, of any profits or income chargeable under this Act, shall be chargeable in the name of such agent, factor, or receiver having the receipt in India of such profits or income belonging to such person, in the like

manner and to the like amount as would be charged if such persons were resident in India, and in the actual receipt thereof.

LXVII. 1. Every such trustee, guardian, curator, or committee in the

Trustees, Guardians, Agents, &c., required to do all acts necessary for the assessment of their principals.

to be done by virtue of this Act, in order to the assessing of any such person to the Duties granted by this Act, and paying the same.

2. Provided that no trustee, who shall have authorised the receipt of the profits or income arising from trust property by the person entitled thereunto, or by the agent of such last-mentioned person, and which person shall actually receive the same under such authority, nor any agent, or factor, or receiver, of any person, being of full age, and resident in India, and being under no disability, as a married woman subject to the law of England, or a lunatic, who shall return a list in the manner herein required, of the name and residence of such person, and of the assessment so authorised to be received, shall be required to do any other act for the purpose of assessing such person, unless the Commissioners, acting in the execution of this Act in respect of the assessment to be made on such person, shall require the testimony of such trustee, agent, or receiver, in pursuance of the authority by this Act given.

LXVIII. 1. Every person who shall act in

Trustees or Agents of persons of full age, (being resident in India) only required to deliver a list of names and residence of principals.

also, within the like period, deliver in the manner herein directed, and in the same District in which the person delivering such list ought to be charged on his own account, a true and correct statement, in writing, signed by him, of the amount of the income and profits to be charged on him on account of such other person, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the manner of estimating the same as aforesaid.

2. Provided, always, that where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by them jointly, or by one or more of them, on behalf of himself or themselves, and the rest of the persons so liable; and it shall be lawful for them to give notice, in writing, to the Commissioners acting in each District where they shall be called upon for such statement, in what District or place, or Districts or places they are respectively chargeable by this Act on their own account, and in which of the said Districts or places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such District or place, provided any one of such persons shall be liable to be charged on his own account in such District or place.

3. If more than one assessment shall be made on such persons, or any of them, on the same account, relief shall be granted for such double assessment by like applications to the Commissioners, as are allowed in other cases by this Act.

LXIX. The receiver or manager appointed by any Court in India, whether Receiver or Manager of Trust Property constituted by Royal Charter or not, or having the direction and control of any property in respect whereof a Duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, shall be chargeable to the said Duties in like manner and to the like extent as the persons entitled thereto would be chargeable, if in actual possession of the said property, and if the title thereto were certain and not subject to any contingency whatever.

LXX. The Courts of Wards in the Presidencies of Fort William, Fort St.

Court of Wards is to be charged for property in its control.

George and Bombay and in any other parts of British India wherein such Courts shall be established, shall, in respect of all property, profits, and incomes chargeable with any Duty under this Act, in the direction and control of such Courts, whether the proprietors on whose behalf the said Court shall have such direction or control, be or continue disqualified or not, so long as the said Court shall have such direction or control, shall be chargeable to the said Duties in the like manner and to the like extent as the proprietors of such property, if not disqualified, and in actual possession thereof would be chargeable.

LXXI. Every Administrator General of Bengal, Madras and Bombay res-

pectively, shall be chargeable Administrators General are to be charged for all property in their possession and control.

of administration or *ad colligenda* or by virtue of any probate granted to him as executor of any will, or of any appointment as curator, or as official trustee.

LXXII. Every such receiver or manager,

Receivers, Managers, Court of Wards and Administrators General respectively shall be answerable for doing all such matters and things, and for delivering all such lists, declarations and statements as shall be required to be done as declared by virtue of this Act, in order to the assessing of the Duties imposed by this Act in respect of the several properties, profits, and incomes under their charge respectively, and in order to the payment of the same.

LXXIII. 1. All Bodies Politic or Corporate,

Corporations, Companies, and Societies charged with Duties, and their Officers to do all acts required for assessment.

dies, as any person and his property will, under this Act, be chargeable with and liable unto.

2. When such Body, Company, or Society shall be registered under Act XIX of 1857, or under any other Act of the Governor-General of India in

Council, the registered Officers of such Body, Company, or Society, and where it shall not be so registered, the Secretary or Principal Agent or Manager in India shall be answerable for doing all such acts and things as shall be required to be done by virtue of this Act, in order to the assessing such Body Corporate, Company or Society to the Duties imposed by this Act, and paying the same.

8. The Treasurer of such Body Corporate, Company, or Society, whether the same be registered as aforesaid or not, shall be also answerable for the payment of the said Duties, when assessed as aforesaid.

LXXIV. 1. Every Officer in the second Clause of the last preceding Section described, of any Corporation, Company, or Society, shall also, within the period required by this Act, prepare and deliver in the form and manner prescribed in this Act, a true and correct statement of the profits and gains to be charged on such Corporation, Company, or Society, computed according to the directions of this Act, together with such declaration of the manner of estimating the same as aforesaid.

2. Such estimate shall be made on the amount of the annual profits and gains of such Corporation, Company, or Society, before any dividend shall have been made thereof to any other persons, corporations or companies having any share, right or title in, or to such profits or gains, and all such other persons and Corporations or Companies shall allow out of such dividends a proportionate deduction in respect of the Duty so charged.

LXXV. Where any person being trustee, guardian, tutor, curator, or committee, or being agent, factor, or receiver of or for any person, shall be assessed under this Act in respect of such person; or where any receiver appointed by any Court or any Court of Wards, or any Administrator General, shall be assessed under this Act in respect of the property, profits or incomes received by them in their character respectively; or where any Secretary, Agent, Manager or other Officer of any Corporation, Company, or Society shall be so assessed in respect of such Corporation, Company or Society as aforesaid, it shall be lawful for every such person, who shall be so assessed, by and out of the money which shall come to his hands as such trustee, agent, factor or receiver, guardian, tutor, committee, or curator as aforesaid: or as such receiver, Court of Wards, or Administrator General as aforesaid: or as such Secretary, Manager, Agent, or other Officer, to retain so much and such part thereof from time to time as shall be sufficient to pay such assessment; and each and every of the said persons enumerated in this Section, shall be fully indemnified against every person, Corporation, Company, or Society whatsoever, for all payments which he shall make in pursuance and by virtue of this Act.

LXXVI. 1. Any married woman subject to the law of England in regard (subject to English law to her coverture, acting as a sole trader in her own name, or property chargeable) having or being entitled to any property or profits to her sole or separate use, shall be chargeable to such and the like Duties, and in like manner, except as hereinafter is mentioned, as if she were actually sole and unmarried.

2. Provided, always, that the profits of any married woman subject to the law of England as

aforesaid, living with her husband, shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name or of her trustee.

3. Provided also that any married woman subject to the law of England as aforesaid, living in India separate from her husband, whether such husband shall be temporarily absent from her or from India, or otherwise, who shall receive any allowance or remittance from property out of India, shall be charged as a *seme sole* if entitled thereto in her own right, and as the agent of the husband if she receive the same from or through him, or from his property, or on his credit.

LXXVII. 1. The persons acting as Commissioners, Collectors, and Assessors in the execution of this Act shall be charged and assessed to all the Duties imposed by this Act if liable there'o, and shall deliver all such lists, declarations and statements, and shall do all such acts and things as shall be required to be delivered or done by this Act, and in order to the assessing of the said Duties in like manner as any other persons.

2. Provided, always, that any Commissioner, whose Statement or Schedule shall be under consideration, or shall be concerned or interested therein either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon an appeal for the purpose of being examined *in voce* by the Commissioners then having his assessment or Schedule under consideration, but shall withdraw during the consideration and determination thereof.

PART VI.

Rules under Schedule I.

LXXVIII. The Duties hereby imposed and contained in Schedule I shall be assessed and charged under the following Rules, that is to say:—

SCHEDULE I.

1. The annual profits of the proprietors, and holders of lands paying revenue direct to Government, not under any perpetual or permanent settlement, but under any settlement liable to revision or alteration, shall be estimated at (one-half) of the annual amount of revenue payable to the Government. The owners or holders of such lands shall be chargeable with the amount of such annual profits so estimated.

2. If any owner or holder of lands included in Rule No. 1 shall prove to the satisfaction of the Collector, or on appeal to the satisfaction of the Commissioners—for general purposes, that the actual annual profits received by him from the said lands are less in value than [one-half] the annual amount of revenue payable in respect of the said lands, the Collector or the said Commissioners on appeal shall reduce accordingly the annual value of the lands with which such proprietor is chargeable.

3. In case any such owner or holder shall ob-

Upon applications to reduce, proprietor, if he finds liable to be charged with excess of profits above one-half of the Government Revenue.

turns and statements, and be subject to the same rules as the owners or holders of lands mentioned in the following rules : and if it shall appear to the Collector or to the Commissioners on appeal that the annual profits arising from the said lands are more in value than [one-half] of the said annual amount of the said Government Revenue, the said Collector or the said Commissioners shall charge such owner or holder with such increase in annual value of the profits, and he shall be charged double Duty in respect thereof.

4. All persons in the actual receipt, whether

All persons in receipt of rents and profits of lands and houses not included in Rule No. 1, to make returns, and to be chargeable with actual profits.

nature or kind, including dues, services, royalties, fines, tolls, and casual profits received by them during the preceding year, that is to say, the year immediately preceding the year of assessment and ending on the 30th day of April next preceding that year, and shall be chargeable with the annual amount of such rents and profits estimated as herein mentioned.

5. (1.) In estimating such rents and profits,

Gross amount of rents and profits to be stated, but provision for deduction.

liable to pay, in respect of the said premises, any rent, jumma, or annual sum of any kind whatsoever, received or charged in respect thereof, he shall state in his return the amount of such rent, jumma, or charge, and shall be charged with the said Duties on the said gross rents and profits, and on paying the full amount of the said Duties shall and may deduct and retain out of the same so much of the said Duties on account of the same as a like rate on such rent or annual sum shall, by a just proportion, amount unto.

(2.) The persons entitled to such rent, jumma, or annual payment, their receivers or agents shall allow such deduction upon the receipt of the residue of the said rents or annual payments, without any fee or charge for such allowance, and the person who shall have been so charged, and shall have so paid the said Duty, and made the said deduction as aforesaid, shall be acquitted and discharged of so much money as if he had actually paid the same to the person to whom the said rent or annual sum shall be due and payable as aforesaid.

6. Ryots and persons in the occupation of lands

Ryots and persons holding for agricultural purposes holding at rack-rent, and whose rent shall be subject to a revision or enhancement from time to time, and ryots in the occupation of lands for such purposes only, and actually engaged in the cultivation of the soil, or the depasturing of animals thereon, whe-

ther their rent shall be a rack-rent, or subject to revision or enhancement or not, shall not be chargeable with the said Duties in respect only of their occupation of the said lands : but shall when, and if required by the Assessor, return and deliver in the manner required by this Act a statement of the amount of rent payable by them respectively, and of the landlords and persons to whom they pay the same respectively.

7. Persons occupying houses for the purpose of

A similar provision as to occupiers same at a rack-rent, shall not be chargeable with the said Duties in respect of their occupa-

tion only of the said houses, but shall, when, and if required by the Assessor, return and deliver such statement as in the last preceding rule mentioned.

8. All persons occupying lands or houses other

All other persons occupying lands to return and be charged with actual profits. of, shall return and deliver in manner aforesaid the actual amount of profits realized by them from the said lands or houses during the preceding year, according to Rule No. 2.

9. Owners of lands and of houses occupying the

Owners of lands and of houses occupying the same, shall be chargeable in respect of the annual value of the same at the rack-rent at which the same are worth to be let for the year.

10. In respect of all fines or bonuses received

Rule as to fines in consideration of any lease of, and bonuses or hire. or agreement to let lands or houses, the said Duty shall be assessed upon the amount received within the year preceding by, or on account of the party, *Provided* that, if such party shall prove to the satisfaction of the Collector or of the Commissioners for general purposes, that such fines, or any part thereof, have been applied as productive capital on which a profit has arisen or will arise, otherwise chargeable under this Act for the year in which the assessment shall be made, it shall be lawful for the said Collectors, or for the Commissioners on appeal, to discharge the amount so applied from the profits liable to assessment under this Rule.

11. Where any mortgagee or creditor having

Rule as to mortgagors in possession. a lien on lands or houses shall be in possession of the lands or houses mortgaged or secured, such mortgagee or creditor, whether in the actual occupation thereof, or in the receipt of the rents and profits thereof, shall be chargeable as the owner of the same according to the Rules herein contained respectively :—and upon any settlement of accounts between such mortgagee or creditor, and the mortgagor or debtor, the Duty payable in respect of the amount of the interest payable upon the mortgage or debt shall be taken and allowed as so much money received by such mortgagee or other creditor on account of such interest.

12. Where the person who is the owner of

Rule as to owners dying before payment. time the assessment is made, shall die before payment of the Duty, the heirs, executors, administrators or assigns, or other person who, on such death, shall become entitled to the rent and profits thereof, shall be liable to the payment of

all arrears of the said Duty due at the time of such death, and to all subsequent instalments for that year without any new assessment.

13. Where any house shall be divided into distinct portions, and occupied

Rule as to houses divided into distinct portions.

by distinct owners or their respective tenants, such proportion shall be charged distinct to their respective occupiers

14. (1.) No deduction from the estimate or

No deduction allowed, unless expressly authorized and stated in writing.

houses shall be allowed in any case, unless the same shall be authorised by this Act, nor unless an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the Assessors within the time and pursuant to the notice given by such Assessor.

(2.) If any such deduction shall be made or allowed contrary to this Act, or without such account in writing as aforesaid, the party making the same shall be surcharged with the amount of such deduction.

15. Where the amount of rent of any lands shall depend wholly or in part

Rules as to rents received in grain or grain, or on the actual produce.

on the price of any kind of produce of the land, either in respect of the price or quantity of such produce, the computation for the purpose of charging the Duties in Schedule I shall be made, and the amount to be assessed shall be ascertained, according to the Rules and in the manner by which such rents have been usually ascertained in the said District, between the landlords and tenants, and the said Commissioners shall, in such cases, determine according to what Rules and in what manner it has been usual, in the said District, to ascertain the amount of such rents between landlords and tenant.

16. (1.) It shall be lawful for the Assessor

Tenants and landlords, when required, to produce leases, kuboolyuts and rent bills.

of the District to cause such notice as herein mentioned to be given either to the tenant or occupier, or to the landlord of any lands or houses in the District, or to both the tenant or occupier, and to the landlord, as he shall, in his discretion, think fit.

(2.) Every tenant or occupier of lands shall, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing, requiring the same, produce to such Assessor the lease, agreement, or instrument in writing, under which such tenant or occupier holds such lands or houses, together with any receipts or bills for rent which he may have received during the preceding year or during such further period as the Assessor may specify in the said notice.

(3.) Where there shall be no such lease, agreement, or instrument, or the same shall not be in the possession or power of such tenant or occupier, then he shall leave with such Assessor, within the time before-mentioned, a return of the actual rent annually reserved and payable, and of any other valuable consideration given or to be given, to the landlord of such lands or houses as a further consideration for such tenancy, under the penalty of treble the Duty hereby chargeable thereon, in case of any wilful neglect to comply with such notice,

(4.) Every landlord or owner of lands or houses occupied by his tenants shall also, within ten days after the said Assessor shall have left at his usual place of abode a notice in writing requiring the same, produce to such Collector the kuboolyuts or agreements, or counterparts of the instruments in writing under which such tenants hold such lands or houses, and where there shall be no such kuboolyut or agreement, or counterpart, or the same shall not be in the possession or power of such landlord, he shall leave with such Assessor, within the time before-mentioned, a like return in writing containing such particulars, and under such penalty as in this Rule before provided.

(5.) It shall be lawful for such Assessor to make his assessment on the production of such lease, or agreement, or instrument, or receipt, or of such rent-rolls, or of such kuboolyuts or counterpart, as the case may be, according to the rent therein respectively reserved, specified or made payable, if satisfied with the genuineness thereof respectively, and in case of non-production of any of such documents, then upon the rent reserved or made payable, according to the account thereof delivered as aforesaid, if he shall be satisfied that the said lands have been *bond fide* let at the reserved rent notified to him as aforesaid, without other valuable consideration.

(6.) But in case such Assessor shall not be satisfied of the genuineness of the said documents, or any of them, or with the note given to him, or in case no such note shall be given, then such Assessor shall make the said assessment according to the best of his judgment, as directed in the foregoing Rules.

(7.) Provided, always, that, if the house occupied by any such tenant shall be distant more than five miles from the dwelling-house of such Assessor, it shall be competent to such tenant to lodge his lease, agreement, or instrument, or note in writing of the rent, with the nearest Officer of the Government in the revenue establishment in the said District; and such Officer shall produce the same to the said Assessor when required.

17. (1.) The said Duties shall be assessed on all lands and houses, whether Rules as to lands or houses unoccupied.

occupied at the time of assessment or not : in case any lands chargeable to the said Duties shall be unoccupied, and no distress can be found on the same at the time of such Duties.

(2.) Provided, always, that the said Duties, or either of them, shall not be charged or levied on any house which shall be or become unoccupied for such year, or portion of the year, as the same shall be unoccupied, but the assessment thereupon for such year, or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Commissioners, on due proof of the time during which such house remained unoccupied.

18. In cases where the person chargeable under this Act in respect of any lands or houses, or the tenant or occupier, shall, upon due notice under this Act, omit to produce or deliver any account or note in writing, which he is by this Act required to produce or deliver according to such Rule in the Act as is applicable to such property, or shall have delivered an account with which the Collector or the Commissioners, upon appeal, or upon any objection taken under this Act, shall be dissatisfied, the Assessor, having first obtained an order in

behalf, signed by the said Collector or by the said Commissioners respectively and taking to his assistance such person or persons of skill as shall be named in such order, shall, after two days' notice to the occupier, have full power, at all reasonable times in the day-time, to view and examine any lands, houses, or other property chargeable, in order to make a survey thereof, and otherwise to ascertain the annual value at which the same ought to be charged by virtue of this Act, and for so doing shall have liberty to enter upon any lands or houses, and to value the same, and to measure and survey the same, if they cannot otherwise ascertain the annual value thereof.

19. (1.) If, upon appeal, any dispute shall arise touching the annual value Power to appoint of any lands or houses, and a Valuer. the Commissioners shall deem it necessary, or the appellants shall desire, that a valuation thereof should be taken and made by any person of skill, it shall be lawful for the said Commissioners to direct that a valuation be made by any person to be named by the said Commissioners, the costs and charges whereof shall abide the final determination of the said Commissioners, and to require the just valuation to be verified on the oath or solemn affirmation of the person making the same; but in case the appellant, after having desired such valuation, shall not within such time as the said Commissioners shall consider reasonable, cause such valuation to be made as aforesaid, the said Commissioners shall make an assessment according to the best of their judgment without such valuation.

(2.) Provided, always, that it shall be competent to the said Commissioners in every such case where the valuation so made shall exceed the value put upon the same lands or houses by the appellant, to direct the costs and charges attending the same to be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any default of the said appellant, they shall direct the same to be paid by the Collector of the District, who, on the certificate of the Commissioners, present at the time of the determination, shall pay the same, and the sum so paid shall be allowed to such Collector in his accounts.

20. (1.) Whenever by any flood, drought, or tempest, loss shall be sustained on the growing crops, or on the stock on lands let to tenants, or the said lands, or any part thereof, shall, by such flood, drought, or tempest, be rendered incapable of cultivation for any year, and it shall be proved on oath, to the satisfaction of the Collector, or, upon appeal, to the satisfaction of the Commissioners for general purposes, that the owner of the said lands, or the person in receipt of the rents thereof, hath, in consideration of such loss, abated or agreed to abate to his tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such demise, it shall be lawful for the said Collector, or for the said Commissioners, to abate in the assessment made in respect of the said lands for the same year for which such rent hath been abated, and to discharge therefrom the whole or the like proportion of Duty as the said owner shall appear, on such proof as aforesaid, to have abated of or from the rent reserved and made payable to him on such

(2.) It shall also be lawful for the said Collectors, or for the said Commissioners, in every such case, to abate in the assessment made in respect of the occupation of the said land for the same year, and to discharge therefrom the like proportion of Duty as shall have been abated or discharged from the assessment made in respect of the property on the said lands for the cause aforesaid.

21. Whenever, from any of the causes aforesaid, the like loss shall be sustained on lands in the occupation of the owner, and the same shall be proved to the satisfaction of the Collector, or, in case of appeal, before the said Commissioners, it shall be lawful for him or them to abate in the several assessments, made in respect of the said lands, and to discharge the whole or any part of the said respective Duties, and in proportion to the loss so sustained, and to the amount which he or they shall be of opinion would, or ought to have been abated as aforesaid, if the said lands had been demised to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

22. Whenever any loss of rents shall be sustained by the owner or landlord of any lands occasioned by the insolvency or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such lands being left unoccupied or waste, and the same shall be established to the satisfaction of the said Collector, or upon appeal to the satisfaction of the said Commissioners for general purposes, it shall be lawful for the said Collector or for the said Commissioners to abate in the assessment made in respect of the said lands, and to discharge the whole or any part of the said Duties in proportion to the loss so sustained.

PART VII.

Rules under Schedule II.

LXXIX. The Duties hereby imposed contained in the Schedule marked II shall be assessed and charged under the following Rules:—

SCHEDULE II.

The said Rules shall extend and apply to every description of property or profits which shall not be contained in either of the said Schedules I or III, and to every description of employment of profit not contained in Schedule IV., and not specially exempted from the said respective Duties, and shall be charged annually on, and paid by the person, receiving or entitled unto the same, and his representatives.

First Case.—Duties to be charged in respect of any Trade.

1. (1.) The Duties to be charged in respect thereof shall be computed at a Computation of sum not less than the full Duties to be for the amount of the balance of the preceding year. profits of such trade during the preceding year, that is to say, during one year, ending on the day of the year immediately preceding the year of assessment on which the accounts of the said trade, manufacture, adventure, or concern shall have been usually made up, or on the 30th day of April preceding the year of

assessment, and shall be assessed, charged, and paid without other deduction than is hereinafter allowed.

(2.) Provided, always, that in cases where the trade, manufacture, adventure, or concern shall have been set up and commenced within the said period of one year, or within the year of assessment,

Rules when the Trade has been commenced within the preceding year the computation shall be made according to an average of the balance of the profits for such period as the Commissioners shall, under the circumstances, deem reasonable and direct.

2. (1.) The said Duties shall extend to every

Duties under Schedule II to extend to all trades and manufactures, whether connected with the occupation of land or not. Person, Body, Politic or Corporate, Company, or Society in respect of any trade, manufacture, business, adventure, concern, or carried on by them respectively in India or elsewhere as aforesaid.

(2.) The said Duties under Schedule II shall extend to every such trade, business, occupation, adventure, or concern, whether the same be connected with the occupation and use of land or not, including among others the following persons— Railway Companies, Canal Companies, Irrigation Companies, Docking Companies, Coal Companies, Gas Companies, Mining Companies, Tea Companies Indigo Planters, Coffee Planters, Sugar Planters, Tea Planters, Silk Manufacturers, Holders of Silk filatures, and all Companies and persons holding or using lands for the purpose of manufacturing the produce thereof, and selling such produce when manufactured, or for any purpose of the nature of trade or manufacture, whether such Companies or persons are subject to the Bankrupt Laws as traders or not.

(3.) The foregoing enumeration shall not be construed to exclude from the provisions as to Schedule II any person not expressly specified therein, who would, but for such enumeration, have been deemed to be included therein under the general words of this Rule.

3. In estimating the balance of profits chargeable under Schedule II, or for

No deduction to be allowed in computation, except those specified. the purpose of assessing the Duty thereon, no sum shall be set against, or deducted from, or allowed to be set against or deducted from such profits or gains on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, or concern, nor for any sum expended for the supply, or repairs, or alteration of any implements, utensils, or articles employed for the purpose of such trade, manufacture, or concern, beyond the sum usually expended for such purposes according to an average of three years preceding the year in which such assessment shall be made: nor on account of loss not connected with, or arising out of such trade, manufacture, or concern, nor on account of any capital withdrawn therefrom, nor for any sum employed or intended to be employed as capital in such trade, manufacture, adventure, or concern, nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, or concern; nor on account of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the Commissioners respectively, or except doubtful debts as hereinafter mentioned; nor for

any average loss beyond the actual amount of loss after adjustment nor for any sum recoverable under an insurance or contract of indemnity.

4. In estimating the amount of profits as

Doubtful debts aforesaid, it shall be lawful to estimate the value of all doubtful debts due or owing to such persons, and in the case of the insolvency or bankruptcy of the debtor, the amount of the dividend which may reasonably be expected to be received upon such debt, shall be deemed to be the value thereof, and the Duty chargeable shall be assessed and charged upon the estimated value of such doubtful debts accordingly.

5. In estimating the amount of the profits

No deduction on account of annuities payable out of profits. arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment payable out of such profits.

Second Case.—The Duty to be charged in respect of professions or employments not contained in any other Schedule of the Act.

6. The said Duties on employments shall be

Duties chargeable on all employments by retainer, whether by retainer, whether such retainer shall be annual or for a longer or shorter period; and to all profits and earnings, of whatever value, subject only to such exemptions as are hereinafter mentioned.

7. The Duty to be charged shall be com-

Period of computation at a sum not less than the full amount of the balance of the profits and emoluments of such profession or employment (after making such deductions, and no others, as by this Act are allowed,) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction, subject to the like provisions as are made in the first case in Rule No. 1, in respect of the period of computation in the case of setting up or commencing such profession, employment or vocation within one year preceding the year of assessment, or within the year of assessment.

8. The third, fourth, and fifth Rules in the

3rd, 4th, or 5th Rules of Case 1 applicable to Case 2. first case shall also extend to the profits arising under the second case, as far as they are applicable.

Rules applying to both the preceding cases.

9. In estimating the balance of the profits to

'Disbursements which are not to be allowed in computing profits under Schedule 2. be charged according to either of the first or second cases, no sum shall be set against or deducted from, or allowed to be set against or deducted from such profits or gains for any disbursements or expenses whatever, not being money wholly and exclusively laid out or expended for the purposes of such trade, manufacture, or concern, or of such profession or employment, nor for any disbursements or expenses of maintenance of the parties, their families, or establishments, nor for the rent or value of any dwelling house or domestic offices or any part of such dwelling house or domestic offices, except such part thereof as may be used for the purposes of such trade, or concern, or pro-

fession, or employment not exceeding the proportion of the said rent or value hereinafter mentioned, nor for any sum expended in any other domestic or private purposes distinct from the purposes of such trade, manufacture, adventure, or concern, or of such profession or employment.

10. The computation of the Duties to be

Duties to be computed inclusive of profits arising from lands connected with trade.
or by any Corporation, Company, or Society, shall be made inclusive of the profits or gains arising from lands or houses occupied for the purposes of such trade, manufacture, or concern or of any profession.

11. (1.) The computation of Duties arising

Rules as to computing Duties in the case of several persons in partnership.
in respect of any trade, adventure, or concern, or any profession carried on by two or more persons jointly, shall be made and stated jointly and in one sum and separately and distinctly from any other Duties chargeable on the same persons or either or any of them.

(2.) The return of the partner who shall be first named in the deed, instrument, or other agreement of co-partnership, (or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner,) and who shall be resident in India, shall be sufficient authority to charge such partners jointly.

(3.) Every such partner who shall be so first named as aforesaid, and such precedent partner or precedent acting partner as aforesaid resident in India, is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return.

(4.) Provided, always, that where no such partner shall be resident in India, then the statement shall be prepared and delivered by their agent, manager, or factor resident in India, jointly for such partners, and such joint assessment shall be made in the partnership name, style, or firm, and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns.

(5.) Provided that, if any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, profession, or concern, in order to a separate assessment for the above purpose, it shall be lawful to charge such partners separately; but if no such claim be made, then such assessment shall be made jointly, according to the amount of the profits and gains of such partnership.

(6.) Provided, also, that any partner in such trade, profession, or concern which shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of Duty payable in respect thereof,

unless the Collector or Commissioners respectively shall think proper to require a further return, in which case it shall be lawful for such Collector or Commissioners to require from every such partner the like return and the like information and evidence as they are hereby entitled to require from the precedent partner.

12. If amongst any persons engaged in any trade, adventure, or concern, or Rule as to change in any profession in partnership in partners. together, any change shall take place in any such partnership, either by death or dissolution of partnership, as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, adventure, or concern or any profession within such respective periods as aforesaid, the Duty payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, adventure, or concern, shall be computed and ascertained according to the profits and gains of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession thereto as aforesaid, unless such partners of such persons succeeding to such business as aforesaid, shall prove, to the satisfaction of the Collector or Commissioners, that the profits and gains of such business have fallen short or will fall short for some specific cause, to be alleged to them, since such change or succession took place by reason thereof.

13. (1.) Every statement of profits to be charged under this Schedule Statement of profits to include every source so chargeable on the person delivering the same on his own account, or on account of any other person.

(2.) Every person shall be chargeable in respect of the whole of such Duties in one and the same District, and by the same Collector and Commissioners (except in cases where the same person shall be engaged in different partnerships, or the same person shall be engaged in different concerns, relating to trade or manufacture in divers places, in each of which cases a separate assessment shall be made in respect of each concern at the place where such concern, if singly carried on, ought to be charged as herein directed.)

(3.) Every such statement on the behalf of any other person, for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any Corporation or Company shall include every source chargeable as last aforesaid and shall be delivered in that District where such person, Corporation, or Company would be chargeable, if acting on his or their own behalf.

Third Case.—The Duty to be charged in respect of profits of an uncertain yearly value not charged in Schedule I.

14. The Duty to be charged in respect of profits of uncertain yearly value, Rule as to profits not charged in Schedule I, of uncertain yearly shall be computed at a sum not value. less than the full amount of the profits arising therefrom, within the precedent-

ing year, ending as in the first case, to be paid on the actual amount of such profits or gains, without any deduction.

15. The profits on all securities bearing interest payable out of the public revenue,

Rule as to profits on securities in discount not included in Schedule III.

interest of money, not being annual interest payable or paid by any person whatever, shall be charged according to the last preceding Rule in this case.

Fourth Case.—The Duty to be charged in respect of Interest or income arising from any Possession situated out of British India, whether in any other part of Her Majesty's Dominions or not.

16. The Duty to be charged in respect of such interest or income shall be computed on a sum not less than the full amount of the actual sums which have been received in India during the preceding year, without other deduction or abatement than is herein allowed.

Fifth Case.—The Duty to be charged in respect of any annual profits not falling under any of the foregoing Rules, and not charged by virtue of any of the other Schedules contained in this Act.

17. The nature of such profits and the grounds on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated in the return made by the party in this behalf, and the computation shall be made either on the amount of the full values of the profits received annually or according to an average of such period, not exceeding one year, as the case may require, and as shall be directed by the said Commissioners, and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the same, or entitled thereto.

18. (1.) Any person carrying on two or more distinct trades, the profits whereof are made chargeable under the Rules of Schedule II, and in each of which he is solely interested; or any two or more persons carrying on in partnership with each other, two or more distinct trades, in each of which the same persons alone are interested, may deduct and set off against the profits acquired in one or more of the said trades, the excess of the loss sustained in any other of the said trades over and above the profits thereof, in such manner as may be done under this Act, where a loss shall be deducted from the profits of the same trade.

(2.) Such person or persons shall, in such cases make separate statements of the profits and losses of the said several trades.

19. Any person carrying on any trade or any profession, either alone or in partnership, renting a house part whereof shall be used by him for the purposes of any trade or any profession hereby charged, may deduct and set off from the profits of such trade, or profession, such sum, not exceeding two-third parts of the rent *bond fide* paid for such house, with the appurtenances, as the Collector, or upon appeal, the Commissioners shall think fit to allow and the said Collector and Commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

20. (1) Upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of India either as a charge on any property of the person paying the same by virtue of any deed, or will, or otherwise or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly, or at any shorter or more distant periods, the Duties payable under the Act shall be charged upon the annual amount thereof, without deduction, according to, and under and subject to the provisions by which the Duty in the third case of Schedule II may be charged.

(2.) Provided, that in every case where the same shall be payable out of profits brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment, but the whole of such profits shall be charged with the said Duties on the person liable to such annual payment.

(3.) The person so liable to make such annual payment whether out of the profits or gains charged with Duty or out of any annual payment liable to deduction, or from which a deduction hath been made, shall be authorized to deduct out of such annual payment at the rate of Rupees 3 and Rupee 1, for every Rupees 100 of the amount thereof.

(4.) The person to whom such payment, liable to deduction, is to be made, shall allow such deduction at the full rate of Duty hereby directed to be charged upon the receipt of the residue of such money, and under the penalty hereinafter contained.

(5.) The person charged to the said Duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid unto the person to whom such payment shall have been due and payable.

(6.) In every case where any annual payment as aforesaid shall, by reason of the same being charged on any property or security not being in India or otherwise, be received or receivable without any such deduction as aforesaid, and in every case where any such payment shall be made from profits not charged by this Act, or where any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid the Duties herein mentioned according to, and under, and subject to the several and respective pro-

visions by which the Duties in the third case of Schedule II may be charged.

21. (1.) Whenever it shall be proved, to the

Deduction in payment of interest of money and other payments from profits under Schedule II. Deduction in payment of interest of money, annuity, or other annual payment shall be annually paid out of the profits and gains *bonda fide* accounted for and charged by virtue of this Act, at the rate and according to the Rules specified in Schedule II., without any deduction on account thereof, it shall be lawful for such Commissioners to grant a certificate thereof under the hands of any one of them, in such form as shall be provided under the authority of this Act, which certificate shall entitle the person so assessed, upon payment of such interest, annuity, or other annual payment to abate and deduct so much thereof as a like rate on such interest, annuity, or other annual payments would amount unto.

(2.) Every person to whom such interest, annuity, or other annual payment shall be paid, shall allow such deductions and payments upon receipt of the residue of such interest, annuity, or other annual payment, and the person paying the same shall be acquitted and discharged of so much money as a like rate thereon would amount unto, as if the same had actually been paid unto the person to whom such interest, annuity, or other annual payment shall have been due and payable.

(3.) Provided that no such certificate shall be required where such payments are to be made out of the profits or gains arising from lands or houses as before mentioned, or of any office or employment of profits or out of any annuity, pension, stipend, or any dividend or share in such public annuities as are herein mentioned, but such deductions in all such cases may be made without having obtained such certificate.

Rules as to Districts in which persons are chargeable.

22. (1.) Every person being a householder

General Rule as except persons engaged in any to the District in trade or profession, shall be which persons are charged to the said Duties contained in Schedule II by the Collector or Commissioners acting for the District, where his dwelling house shall be situate.

(2.) Every person engaged in any trade or profession shall be chargeable by the Collector or Commissioners acting for the District or place where such trade shall be carried on, or such profession be exercised, whether such trade shall be carried on, or such profession exercised, wholly or in part only in India, or whether such person shall be engaged in one only or more such trades or professions, except where the same person shall be engaged in different concerns, and a loss for one concern shall be set off or deducted from the profits of another concern.

(3.) Every person not being a householder, nor engaged in any trade or profession, who shall have any place of ordinary residence, shall be charged by the Collector or Commissioners acting for the District where he shall ordinarily reside.

(4.) Every person not hereinbefore described shall be charged by the Collector or Commissioners acting for the District, where such person shall reside at the time of beginning to execute this

Act in each year, by giving such general notices as are herein mentioned, or shall first come to reside after the time for giving such general notices.

(5.) Every such charge made in such District or place shall be valid and effectual notwithstanding the subsequent removal of the person so charged from the District or place.

23. In order that the place where the said last-

Persons to deliver mentioned Duties are to be statement of District charged may be ascertained, where chargeable. every person is hereby required, on the delivery of any list or statement as aforesaid, at the same time to deliver a declaration in writing, signed by him, declaring in what place he is chargeable, and whether he is engaged in any and what trade or profession, or not, and if he shall be so engaged, declaring also the place or places where the same shall be carried on or exercised.

24. Where any trade shall be carried on in India, by the manufacture of goods, wares, or merchandize, the assessment thereon shall be at the place of manufacture, although the sales of such goods, wares, or merchandize shall be elsewhere.

25. Every person not being engaged in any

Persons not engaged in trade, having two or more houses or places at which he shall be ordinarily resident, shall be charged at such of the Districts or places wherein the dwelling house

shall be situate, in which he shall be ordinarily resident at the time when the Assessors shall first issue their notice under this Act in each year, in manner aforesaid, or in which he shall first come ordinarily to reside after giving such general notice as aforesaid.

26. Every person having two residences, or

Persons having more than one residence, or carrying on any trade, or exercising any profession in different Districts, or in any District different from the District of his ordinary residence shall, if required by the respective Assessors (acting under the direction of the Collector or

Commissioners,) deliver in each of such Districts the like lists, declarations, and statements as he is hereby required to deliver in the District where such person ought to be charged, but shall not be liable to any double charge by reason thereof.

27. The Duties to be assessed by virtue of this

Act in respect of the profits or income arising from possessions or securities out of British India, whether within any other of Her Majesty's dominions or not, may be stated to

and assessed by the Collector and Commissioners respectively acting for the District where the persons receiving or entitled unto the same shall reside or carry on any trade or profession.

28. (1.) No person who shall, on or after

Temporary residents to be charged in respect of income and profits out of India after six months' residence, but not before.

of such residence, and who shall not actually have resided in British India at one time or at several times for a period equal in the whole to six months in any one year, shall be charged with the said

Duties mentioned in Schedule II, as a person residing in India in respect of the profits or income received from or out of any possessions, property, or securities, not being in India, or from any trade, adventure, or profession not carried on in India.

(2.) But every such person, if he shall actually reside or remain in British India for such space of time as aforesaid, shall be chargeable to the said Duties in the District in which he shall reside or be, for the year commencing on the 1st day of May preceding.

(3.) Any such person who shall depart from India, after claiming such exemption, and shall again return to India, on or before the 30th day of April next after such claim made, shall be chargeable to the said Duties in the District wherein he shall reside or be, as a person residing in India, for the whole of the year in which such claim shall have been made.

29. All lists, declarations, and statements,

Lists under the Act may be delivered sealed, but superscribed with name and address of the party.

name and place of abode of, or place of exercising the profession or carrying on trade by, the person by whom the same shall have been made.

PART VIII.

Rules under Schedules I and II.—Assessments before Special Commissioners and Compositions.

Assessments before Special Commissioners.

LXXX. 1. Any person chargeable to the

Persons to have the option of being assessed under Schedule II by Commissioners for special purposes.

200 Rupees or 500 Rupees, hereinafter granted, may require, if he shall think fit, that all proceedings, in order to an assessment upon him, in respect of profits chargeable under the said Schedules, or either of them, shall be had and taken, by and before the Collector and the Commissioners for special purposes of the District, (if any such shall have been appointed,) instead of by and before the Assessor, the Collector, and the Commissioners for general purposes, provided he shall deliver a notice of such request, together with the list, declaration, and statement of such profits and gains to the Collector of the District in which the same shall be chargeable, within the time to be limited by the general notice herein before directed to be given for delivery of all such lists and statements as aforesaid.

2. Thereupon the said Collector shall examine the said list and statement, and shall compute and assess the Duties which, according to his judgment, shall be chargeable upon the party under the said Schedule I or II, and shall make a certificate of such assessment, and deliver the same, together with the said list, declaration, and statement to the Commissioners for special purposes, who shall examine the same, and make, or sign, and allow such an assessment of the said Duties as shall appear to them to be just and proper, subject to an appeal by the party to be charged or to an objection to the said assessment by the Collector, in like manner and under the like rules and regula-

tions as in cases of appeals and objections against assessments made by the Assessor and Collector.

3. Every such appeal and objection shall be heard and determined by the Commissioners for special purposes in such Districts.

4. All and every the provisions hereinbefore contained respecting assessments by and before the Assessor, the Collector, and Commissioner for general purposes, shall be applicable to the assessments under the 8th Part of this Act.

5. The decision and assessment of the Commissioners for special purposes upon such appeal shall be final and conclusive in the matter, subject only to such surcharge as is in the 61st Section provided.

6. Any application to surcharge under that Section in such cases shall be made to, and shall be heard, and determined by the Commissioners for special purposes.

Compositions.

7. Every person desirous of compounding for the said Duties under Schedules I and II or either of

Parties may compound for 3, 4, or 5 years

these Schedules as hereinafter mentioned, in the first, second, or third years of this Act, in order to an assessment of the said Duties being made under the provisions of the Act, shall, at any time after he shall have delivered the list and statement of his profits under the said Schedules, or either of them, as required by the said Act, and before he shall have been assessed under the said Schedules or either of these for such years, deliver to the Assessor of the District a notice signed by such person of his desire to compound for the Duties thereon in the manner allowed by this Act; and shall state therein whether he desires to compound for five, four, or three years.

8. When such assessment shall have been made by the Commissioners for general purposes, or by the Commissioners for special purposes, as the case may be, (any appeal allowed by this Act having been first determined,) it shall be lawful for the said Commissioners, by whom the said assessment shall have been made, to contract and agree with such person for a composition for the said Duties on the terms hereinafter mentioned, for a period of not exceeding five and not less than three years, limited for the continuance of this Act, provided such person shall enter into, and sign a contract of compositions within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined.

9. The terms of such composition shall be the payment in each and every year of the said term of the amount of the said assessment so made as aforesaid, together with an addition thereto at and after the rate of 1 Rupee for every 20 Rupees of the sum assessed as aforesaid, which addition shall be made by the said Commissioners to the said assessments so made for the first year of the said term.

10. In each subsequent year thereof, the assessment of the said Duties under Schedule II, upon the person who shall have entered into such contract of composition, shall be made by the Commissioners in a sum equal to the aggregate amount of the said first year's assessment, with the said additional rate thereon, and it shall not be neces-

sary for such person to deliver any further list, declaration, or statement of profits described in the said Schedule II, during the said term of composition.

11. Provided, always, that, if the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate shall be collected, levied, and recovered in like manner as any other assessment under this Act.

12. The contract of composition may be made in the form set forth in the Form and requirement of contract of sixth Schedule annexed to this composition.

13. Every such contracts of composition shall be made in two parts, which shall be severally signed by one of the Commissioners, and by the person compounding.

14. One of such parts shall be delivered to the person compounding, and the other part shall be transmitted to the Commissioner of Revenue of the Division, or in the Towns and Stations aforesaid, to the Chief Revenue Authority thereof.

15. Every such contract shall be an authority for the Commissioners to make an assessment on the party compounding for each year of the said term of composition in accordance to the terms thereof, and to cause the sum thereby assessed to be collected, levied, and paid over in such manner and by such means as are herein authorised, in relation to any other assessment made under this Act.

16. If any person who shall have compounded as aforesaid shall die or become bankrupt, or insolvent, before the expiration of the said term of composition, his contract of composition shall cease and determine on the 30th of April next after his death, bankruptcy, or insolvency, save and except as to any instalment of Duty which, before the said day, shall have become payable and shall then remain unpaid.

Compensation to cease on 30th April next after Death or Bankruptcy of party compounding.

In case of fraud in compounding, composition to be void, and penalties incurred.

(1.) If any person who shall propose to compound for the Duties chargeable under Schedules I and II, or either of them, of this Act, shall wilfully make or deliver any false list, declaration, or statement of profits or gains described in the said Schedule, or shall wilfully conceal or omit to state any of such his profits or gains, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such list, declaration, or statement; or if any person shall, by any fraudulent means, procure an assessment to be made upon him for a less amount of the said Duties than he shall be chargeable with, in order to compound thereon; or if any person shall, by any fraudulent means whatever, cause or procure a contract of composition to be made or entered into with him for a less amount of Duty than he ought to be charged with, the contract of composition, if any shall have been made with such person, shall be void and of no effect, and the party shall be charged and assessed as if no such contract had been made.

(2.) Provided that any sum of money which may have been paid under or in pursuance of such contract, shall be forfeited.

PART IX.

Rules under Schedule III.

LXXXI. The Duties hereby imposed contained in the Schedule marked III, shall be assessed and charged under the following rules, that is to say:—

SCHEDULE III.

1. The said last-mentioned Duties shall be paid by the Officers and persons entrusted with the payment of the interests, annuities, dividends, or shares of annuities charged in the said Schedule III on behalf of the persons entitled thereto, and shall be assessed by the Commissioners hereby authorised to be appointed for such purposes; and shall extend to all interests, annuities, dividends or shares of annuities whatever payable in India, out of any public revenues which shall become due on or after the 1st day of May 1860, except in the following cases of exemption from the said Duties.

2. (1.) The securities, stock, or dividends of every Savings Bank established by the Government within any part of British India, and the dividends or interests payable by any Savings Bank upon any funds therein deposited belonging to any depositor.

(2.) All claims to exemption under the last-mentioned Rule shall be made and disposed of, and re-payment of any sum retained and ordered to be refunded shall be made in the manner provided in Part XII of this Act, with respect to allowances under this Act.

3. The respective Officers and persons entrusted with the payment of the interest, annuities, dividends, or shares of annuities and retain Duties, shall on notice of the amount of new assessment, from time to time to be made as aforesaid, (which notice shall be given from time to time, as and when the interest, annuities, dividends, and shares aforesaid shall become payable, and before payment thereof,) set apart and retain the amount of Duty so assessed for the purposes of this Act.

4. (1.) Every such setting apart and retaining of the said Duties shall be deemed a payment thereof by, and on the behalf of, the persons entitled into the said interest, annuities, dividends, and shares respectively.

(2.) All persons are hereby required, on receipt of the residue of the said interest, annuities, profits, dividends, and shares over and above the Duty so assessed, to allow such payments in respect of the said assessments.

(3.) The Officers and persons so entrusted as aforesaid, and the Secretary of State in Council, and all persons responsible for the due payment of such interest, annuities, or dividends, and shares, shall be acquitted and discharged of and from so much money so set apart and retained as aforesaid, as if the same had actually been paid unto the persons to whom such interest, annuities, profits, dividends, and shares did or might belong, or were by law payable.

5. All monies so set apart by the Officers or persons as aforesaid, shall be paid from time to time, into such Treasury to an account to be called Income Tax Account. Government shall, from time to time, direct, into an account to be called "Income Tax Account."

PART X.

Rules under Schedule IV.

LXXXII. The Duties hereby imposed, contained in the Schedule marked IV, shall be assessed and charged under the following Rules:—

1. The said Duties shall be annually charged on the persons respectively, To be charged for all salaries, fees, or profits of offices. having, using, or exercising the Offices or employments of profit mentioned in the said Schedule IV, or to whom the annuities, pensions, or stipends mentioned in the same Schedule shall be payable for all salaries, fees, wages, perquisites, or profits whatsoever accruing by reason of such Offices, employments, or pensions.

2. Each assessment in respect of such Offices or employments shall be in force Assessments to be for one whole year, ending on in force for one year. the 30th day of April, and shall be levied for such year without any new assessment, notwithstanding a change may have taken place in any such Office or employment, or the person for the time having or exercising the same.

3. Provided that the person quitting such Office or employment, or if dying Rule as to person quitting office or dying during the year. within the year his representative, shall be liable for the arrears due before or at the time of his so quitting such Office or employment, or dying, and for such further portion of time as shall then have elapsed, to be settled by the respective Commissioners, and his successors shall be re-paid such sums as he shall have paid on account of such portion of the year as aforesaid, and each assessment in respect of such annuity, pension, or stipend shall be in force for one whole year, unless the same shall cease or expire within the year by lapse, death or otherwise, for which period the assessment thereon shall be discharged.

4. 1. The said Duties shall be assessed by the respective Commissioners for all the Offices in each Department in the place where the said Commissioners shall execute their Offices. Duties to be assessed for all Offices in places where Commissioners execute their Offices. certain of the Offices in the same Department may be executed elsewhere; and shall be due and payable for the respective Officers and their successors for the time being.

5. 1. The said Duties shall be paid on all public Offices and employments Descriptions of profit of the description of Offices charged. . hereinafter mentioned within British India, (that is to say)—(1) any Office or employment held under the Government, or the salary whereof, or emoluments attached thereto, are payable by the Government, or out of any public revenue in India.

(2.) Any Commissioned or Warrant Officer serving on the Staff, or belonging to Her Majesty's Army, or to Her Majesty's Indian Forces.

(3.) Any Commissioned or Warrant Officer in the Indian Naval Forces of Her Majesty, or in the establishment of the Government.

(4.) Any Office or employment of profit held in any Court of Justice, or under any Company or Society, whether corporate or not corporate.

(5.) Any Office or employment of profit, under any public institution, or on any public foundation, of whatever nature, or for whatever purpose the same may be established.

(6.) And every other public Office or employment of profit of a public nature.

6. The perquisites to be assessed under this Act shall be deemed to be such Fees or perquisites to be estimated on profits of offices and employments as arise from fees or other emoluments, and payable either by the Government or

by the subject, in the course of executing such Offices or employments, and shall be estimated on the profits of the preceding year, ending on the 30th of April, or on such other day on which the accounts of such profits have been usually made up.

7. (1) In all cases where any salaries, fees, wages, or other perquisites, or profits, or any annuities, pensions, or stipends shall be payable at any public Office, or by any Officer of the Government, or by any agent employed in that behalf, the Duties chargeable under this Act, in respect of such salaries, fees, wages, perquisites, or profits, or in respect of such annuities, pensions, or stipends, shall be detained and stopped out of the same, or out of any money which shall be payable upon such salaries, fees, wages, perquisites, or profits; or upon such annuities, pensions, or stipends, or for the arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties on such Offices or employments, or on such annuities, pensions, or stipends respectively (not being otherwise paid).

(2) Whenever the sum so payable shall be assessed by the Commissioners for general purposes in their respective Districts, they shall transmit an account of the amount of the Duties assessed to the Office where the same are payable, in order that the amount so assessed may be there stopped or detained.

8. In all cases where the salaries, fees, wages, allowance, or profits of any Officer chargeable to the said Duties shall not arise out of any of the Offices mentioned in the foregoing Rule, but shall arise from any other Office or employment of profit chargeable to the said Duties, and the salaries, fees, wages, perquisites, or profits, shall be payable at such Office by any Officer thereof, or by any receiver of the same respectively, or by any agent employed in that behalf, or shall be payable by any Company in whose employment the person chargeable shall be, the Duties chargeable under this Act in respect of such salaries, fees, wages, perquisites, or profits, shall be detained and stopped out of the same, or out of any money which shall be paid upon such salaries, fees, wages, perquisites, or profits, or for arrears thereof, whenever the same shall happen, and be applied to the satisfaction of the Duties (not otherwise paid) in the manner directed by this Act."

9. Such portion of the said Duties on Offices or employments of profit, or on annuities, pensions, or stipends as are charged with any sum money payable to any other person, shall be deducted out of the sum payable to such other person, as a like rate on such sum would amount unto. And all such persons, their agents, and receivers, shall allow such deductions and payments upon receipt of the residue of such sums.

10. Such portion of the said Duties charged on any Office or employment of profit, executed by any deputy or clerk, or other person employed under the principal in such Office, and paid by such principal out of the salary or profits of such principal, shall be deducted out of the salary or profits so payable, as a like rate on such salary or profits would amount unto; and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages.

11. In estimating the Duty payable for any such Office or employment of profit, or any pension, annuity, or stipend, all official deductions and payments made upon the receipt of the salaries, perquisites and profits thereof, or in passing the accounts belonging to such Office, or upon the receipt of such pension, annuity, or stipend, shall be allowed to be deducted, provided a due account thereof be rendered to the said Commissioners and proved to their satisfaction.

12. Every person to be assessed for his office or employment, shall be deemed to have exercised the same at the head office of the department under which such office or employment shall be held, and shall be rated for such office or employment, as if exercised at such Office, although the duties of such office or employment shall be performed, or any part of the profits thereof arising from such office or employment shall be payable elsewhere, within or out of British India, wherever he shall exercise his office or employment, shall be rated accordingly in the same District where such head office shall be established.

13. Where any person, who shall hold or exercise any public office or employment of profit, shall, at any time or times, during, or for, or in respect of any year of assessment, become entitled to any additional salary, fees, or emoluments beyond the amount for which any assessment may have been made upon him, or beyond the amount for which, at the commencement of such year, he may have been liable to be assessed, an additional or supplementary assessment shall from time to time, as often as the case shall require, be made upon such person for such additional salary, fees, or emoluments, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time, during, or for, or in respect of the said year of assessment.

Public Officers becoming entitled to increased salaries to be charged for the same by supplemental assessment.

14. The several Commissioners authorised to act in the execution of this Act in relation to the Duties on offices or employments of profit, and on pensions or stipends, as soon after their appointment respectively as conveniently can be done in their respective departments, shall meet and take the oaths hereby prescribed in that behalf, and shall have power to elect and appoint an Assessor, and if they shall deem it necessary, Assessors for each separate department with the cognizance of the said Commissioners.

15. The Assessors appointed by the Commissioners under Schedule IV shall, within a time to be fixed by the respective Commissioners, deliver to them their certificates of assessment in writing under their hands, to be verified upon their oaths, of the full and just annual value of all offices and employments of profit chargeable under this Act, in the department for which they shall be appointed Assessors, and of all pensions and stipends estimated according to this Act, with the names of the several Officers and persons entitled to pensions or stipends, and the several sums of money they ought to pay by virtue of this Act, without abatement or deduction, and without concealment or favor, upon pain of forfeiture for every neglect in the premises of any sum not exceeding Rupees 1,000 nor less than Rupees 200.

16. The said Assessors shall charge and assess themselves and all other Officers, Clerks, and persons employed in their respective departments of office, and with respect to the Duty on pensions or stipends, shall charge and assess all persons entitled unto any such pensions or stipends, and shall respectively make their assessment according to the provisions of this Act.

17. Every such Assessor shall have free access to all documents and papers whatever in their respective Offices, touching the salaries, fees, wages, perquisites, and profits of any Officer, Clerk, or person aforesaid, belonging to their respective Offices, and touching the amount of the respective pensions or stipends, and shall be at liberty, whenever the same may be necessary, to require returns from the parties themselves, according to the provisions of this Act, that they may be enabled to make a true assessment in pursuance thereof.

18. No person shall, in respect of the profits arising from any Office, or from any pension or stipend chargeable before the respective Commissioners appointed for those purposes in their respective departments of Office as aforesaid, be liable to the penalty herein contained, for not returning a statement of the profits arising from such office, pension, or stipend in pursuance of any general notice hereinbefore directed, nor in any case except where the Assessor for those profits respectively shall have required a return thereof in pursuance of Rule No. 17.

19. Where any persons holding any such office or employment, or entitled

Full value of Offices to be stated, although exemption claimed.

unto any pension or stipend as aforesaid, shall claim to be exempt from such assessment, the Commissioners shall nevertheless set down in such assessment the names of such persons, and the full and just annual value of such Offices, employments, pensions, or stipends, and the claim to such exemption shall be preferred and examined by the Commissioners for general purposes of the District, and the merits thereof shall be heard and determined by the said Commissioners under the regulations of this Act with respect to other assessments.

20. (1.) Where any office or employment of profit chargeable by this Act

Deputies to pay for Principals when they are in the receipt of the profits.

be answerable for, and shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment.

(2.) Where the salaries, fees, or profits of any Officer or Officers in any such Office shall be receivable by any one or more of the said Officers, for the use of such Officers, to be divided amongst

such Officers in certain proportions ; the Officer or Officers receiving such salaries, fees, wages, perquisites, or profits shall be answerable for the Duties charged thereon, and shall pay and deduct the same out of the funds provided for such respective offices or employments, before any division or apportionment thereof.

21. The proper Officers or their respective deputies, and the receivers and pay-masters in every Public Department of Office, and in every other Office for which Commissioners are hereby intended to

be appointed, in raising the Duties hereby charged on such Offices respectively, and any agent by whom any salaries, fees, wages, perquisites, or profits shall be payable, and registered Officers, and the Secretary or Principal Agent or Manager of any Company in whose employment any person chargeable under this Act may be, shall, upon any request to him made by the Assessors of the said Duties, deliver gratis true lists or accounts of all such salaries, fees, and profits belonging to such Officers or persons respectively, and of all pensions and stipends payable to them respectively, for the better guidance of the said Assessors in charging the same.

22. If the said Assessors shall be dissatisfied

Assessors, if dissatisfied, may require Returns of Salaries and Profits of Offices.

with such accounts, it shall be lawful for them to require any Officer or person, whose Office shall not be truly valued in such account, to prepare and produce to them, within the like period of time as is limited for the returns of other accounts by this Act, a list or account of the salaries, fees, wages, perquisites, and profits of the Office exercised by him, which returns such Officer or person shall be obliged to make under the penalties contained in this Act for not making other returns hereby required, and papers in their respective Offices.

23. The said Assessors shall, from the documents and papers in their res-

pective Offices, as well as from such lists and accounts as aforesaid, make their assessment upon the persons holding such offices, or entitled unto such

pensions respectively, according to the annual value thereof, and shall, in like manner as is before directed with respect to Assessors for any District, bring in their said assessments to the respective Commissioners for their allowance.

24. The said Commissioners, if satisfied with

Commissioners, if satisfied, if not, to correct and alter them

end, possess and exercise all the powers and authorities herein conferred upon the said Commissioners for general purposes, so far as the same are applicable to an assessment of the said Duties under Schedule IV, and shall finally allow and set their hands to the said assessments when so altered and corrected as aforesaid.

25. The said assessments, when so allowed and

Assessments when allowed to be in force for one year, commencing and payable at the like periods as in Districts.

26. The said respective Commissioners for the

Commissioners to deliver Duplicates of assessments to Collectors.

Duties, as are before directed to be given to Collectors for any Districts.

27. The said Officers for collection and receipt

Collecting Officers to demand and levy the Duties.

the said Duties as is herein given, to the Collecting Officer of any District.

28. Provided, always, that in all cases where

Commissioners to deliver like Duplicates when Duty on salaries detained to Officers who shall keep account.

the respective Commissioners shall cause the like duplicates to be delivered to the proper Officers in the respective Offices who shall keep true accounts of all monies stopped and detained under the authority of this Act, and account for, and pay away the same as directed in of this Act.

29. Where the Duties hereby chargeable upon

Duties on Offices which cannot be stopped to be certified in case of non-payment.

amount of such Duties shall have been paid over to the person holding or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the Commissioners for raising the Duties on the said offices shall and may certify in writing such neglect or refusal and the sum payable by virtue of this Act.

30. When the last-mentioned Commissioners

When Commissioners shall be distinct from Commissioners for general purposes, the certificates to be addressed to the latter, who shall issue their warrants to the Collector of the District where parties reside for levying the same.

as soon as the same shall have been signed by them, the Commissioners for general purposes shall issue their warrant, authorising and empowering the Collecting Officer of the District where such Officer or person shall reside, to levy the said Duties from such Officer or person.

31. Such Collecting Officer shall thereupon

execute such warrant accordingly, and shall levy the said Duties by the like ways and means, and under the like powers as is herein provided, in regard to the Duties under Schedules I and II, and as if such Officer or person were charged to the said Duties in such District.

32. The respective Assessors and Officers ap-

pointed to raise and assess, or levy, collect and pay the sums of money to be charged under Schedule IV of the Act, shall respectively be subject to the penalties and forfeitures for refusing or neglecting the performance of their duty, or for being guilty of any fraud or abuse in executing the same as are inflicted on such Officers respectively, for the like offences in respect of Schedules I and II, or either of them.

33. Such of the said Duties, levied under

Duties to be stopped at the times at which payable. Schedule IV of this Act, as may be stopped and deducted out of the sums in respect whereof they shall be charged or deducted, shall be respectively stopped or deducted at such times in each year as the said sums shall be payable to the person entitled thereto.

PART XI.***Discretionary modes of Assessment in particular Districts.*****LXXXIII. Whenever it shall appear desirable**

to the local Government that the assessment to the Duties imposed under Schedules I and II of this Act, or either of them, in any District, Town, Village, or Tract of country, or in any portion or quarter of a District, Town, Village, or Tract of country, should be made by a Punchayet, or otherwise than according to the general provisions of this Act, it shall be lawful for such Government, subject to the approval of the Governor-General in Council, to order that the inhabitants of the said District, Town, Village, or Tract of country, or of the said portion of a District, Town, Village, or Tract, or any class of such inhabitants who shall be chargeable with such Duties, shall be assessed to the Duties mentioned in Schedules I and II of this Act, or in either of such Schedules, by Punchayet, or otherwise than according to the general provisions of this Act, and according to such mode of assessment as shall be directed by the

said local Government with such sanction as aforesaid, under the tenth part of this Act.

LXXXIV. It shall be lawful for the local Government to rescind or vary the order from time to time. after the said order shall have been in operation for one year, to rescind the said order, or from time to time to vary the same, and to alter the mode of assessment thereby directed.

LXXXV. Before any proceedings shall be had

Collector to publish such order in the District before proceedings are taken under it.

under such original order, or under any order varying the same, or in consequence of any such order of rescission, the Collector of the District shall cause such original order, or such varied order, or such order of rescission as aforesaid, to be published and notified in and throughout the said District, Town, Village, or Tract of country in the manner usual in such District, Town, Village, or Tract.

LXXXVI. Every such original order, and every

Orders shall also be published in the *Government Gazette*. *Government Gazette* of the Lieutenant-Governorship, or Province in or nearest to which the said District or Town, Village or Tract shall be.

LXXXVII. Whenever any such original order,

Where any such order shall have been made and shall remain in force, Duties to be assessed under such order, and not under general provisions of Act.

Members of such class of the said inhabitants as aforesaid, who shall be chargeable with such Duties, shall, so long as such order shall be in force, be assessed in respect of all the property and profits mentioned in Schedules I and II of this Act, or in respect of all the property and profits mentioned in such one of the said Schedules as the said order shall direct, by punchayet or otherwise, according to the provisions of such order, and of the eleventh part of this Act; and not according to the general provisions of this Act.

LXXXVIII. Provided, always, that if any

Any person giving notice to the Collector within ten days after proclamation of order of his unwillingness to be assessed under the order, shall not be assessed under such order, but according to general provisions of Act.

inhabitant of the said District, Town, Village, or Tract of country, or of the portion or quarter of a District, Town, Village, or Tract, included in any such said original order, or in any order varying or altering the same, or any Member of the said class of inhabitants included in the said order shall, within ten days after the said original order, or order varying or altering the same, shall have been so proclaimed as aforesaid, notify to the Collector of the District, that he is desirous to be assessed according to the ordinary provisions of this Act, such person shall not be assessed under the said order, but shall be assessed under the ordinary provisions of this Act as contained in the third and fourth parts thereof, as if no such order had been made.

LXXXIX. The assessment to be made under Assessment to be made to the satisfaction of the Collector, who shall be at liberty to attend meetings of assessing Body be at liberty to attend at any meetings of such punchayet or persons as aforesaid, or from time to time, to call for their proceedings.

XC. If the said punchayet or persons propose to make an assessment with which the said Collector shall not be satisfied, he shall require them to reconsider and revise the same from time to time, until he shall be satisfied with the said assessment.

XCI If the said Collector shall not be satisfied with the assessment proposed to be made, after he shall have so required them to reconsider the same as aforesaid, and if they shall refuse or neglect to revise and alter the same to his satisfaction, the said Collector shall certify that he is dissatisfied with the assessment proposed to be made, and thereupon no further proceedings shall be held under the said order, but the said several persons in the said District, Town, Village, or Tract of country, or in the said portion of District, Town, Village, and Tract, or in the said class mentioned in the said order, and chargeable by the said Duties, shall be assessed to the said Duties in the manner prescribed, and according to the ordinary provisions of this Act, as contained in the fourth and subsequent parts thereof, and shall be liable to make all the returns, statements, and declarations, and to do the several acts and things in order to the said assessment, and shall be subject to the same proceedings as in the fourth and subsequent parts of this Act provided, as if no such order had been made.

XCII. If the said Collector shall be satisfied with any assessment made by such punchayet or persons as aforesaid, he shall confirm the same, and shall cause proclamation to be made as aforesaid, in the said District, Town, Village, or Tract aforesaid, that he has confirmed the said assessment.

XCIII. The assessment so confirmed shall be final and conclusive, unless the same shall be disallowed or varied upon any such appeal or further proceeding as hereafter mentioned, and shall be subject also to be surcharged in case of fraud as in Section LXI of this Act provided.

Appeals from Assessment.

XCIV. (1.) If any person charged with the said Duties under any such assessment shall be dissatisfied therewith and shall, within days after the proclamation of the said assessment in the District, Town, Village, or Tract in which he shall reside at the time of the

said assessment, (or in case of his being prevented from appealing within the time by sickness or any other excuse that shall appear reasonable to the said Collector, within such further time as the said Collector shall allow for that purpose,) satisfy the said Collector that he ought to be allowed to appeal from the said assessment, (in which case the Collector shall certify that, to his judgment, the said person ought to be allowed to appeal as aforesaid,) he shall be at liberty, within the time aforesaid, to appeal from the said assessment.

2. Where special Commissioners shall have been appointed for the District Appeal to be to Commissioners for special purposes in which the said person shall have been assessed, such appeal shall lie to the Commissioners for special purposes of the District.

3. Where no such Commissioners shall have been appointed, such appeal Or where none such have been appointed, to Commissioners for general purposes of the said District shall lie to the Commissioners for general purposes of the said District.

XCV. 1. The proceedings upon any such appeal shall be conducted according to the provisions of Part IV of this Act, so far as the same are applicable, and according to any regulations that may be passed in that behalf under Section C of this Act.

2. The persons so appealing shall return all such lists, statements, and declarations, and shall do all such acts and things, and shall be subject to the said several provisions in the said Part IV, provided in regard to persons appealing, except so far as the same may be modified or varied by any special provisions contained in any such regulations, in which case the provisions of such regulations shall be observed.

XCVI. If, upon the hearing of any such appeal, the said Commissioners shall be satisfied that the Collector has so certified as aforesaid, and shall be of opinion that the said assessment upon the person appealing as aforesaid is erroneous and excessive, the said Commissioners shall reduce the said assessment upon such person, and shall settle and ascertain, according to the best of their judgment, in what sum the person so appealing ought to be assessed, and make an assessment on him accordingly, which assessment shall be final and conclusive, subject only to such surcharge in the case of fraud as in the 61st Section of this Act is provided.

XCVII. If, upon the hearing of any such appeal, the person so appealing dissatisfied, shall not satisfy the Commissioners that the Collector has so certified as aforesaid, and that the said assessment upon him was erroneous and excessive, his appeal shall be dismissed by the said Commissioners; and he shall be liable to be charged by them to the said Duties in a sum not exceeding double the amount at which he was assessed under the said assessment.

XCVIII. 1. In any such case, it shall be lawful for the said Commissioners to redistribute amount struck off from aggregate assessment among all the persons assessed, giving opportunity to persons re-assessed to be heard.

assessed by them, under the said order of Government, and to vary and increase the amount of assessment upon each of the said persons so assessed as aforesaid.

2. Before the said Commissioners shall finally increase the assessment upon any person who shall not have appealed to them, they shall cause notice to be given to such person to show cause before them why his assessment shall not be increased, and such person shall be entitled to be heard before the said Commissioners, in support of the said assessment, in the same manner and subject to the same regulations as persons appealing from assessments are entitled to be heard.

3. If such person shall not appear to show cause, or shall not, on appearing, show sufficient cause in the judgment of the said Commissioners against an increase of his said assessment, the said Commissioners shall increase the amount of his said assessment according to the best of their judgment.

4. If any such person shall show sufficient cause in the judgment of the said Commissioners against any increase of his assessment, the said Commissioners shall confirm his original assessment.

5. The assessment so varied and increased, or so confirmed by the said Commissioners, shall be final and conclusive.

XCIX. In all such cases of appeal it shall be lawful for the members of the punchayet or other body, from whose assessment the appeal shall have been preferred, or any of them, to attend before the said Commissioners and to support their said assessment.

C. 1. It shall be lawful for the local Government, with the consent of the Governor-General in Council in that behalf first had and obtained, from time to time to make such regulations as it may deem necessary for the following purposes, that is,

1st.—For determining the mode of constituting the punchayet or other body of persons employed to make such assessments, and of appointing and removing the persons constituting the same, and of filling up vacancies among such persons.

2nd.—For regulating the proceedings of any punchayet, or of any persons who may be employed to make assessment under the tenth part of this Act, and of revising and correcting the same.

3rd.—For enabling the said punchayet or persons making such assessment as aforesaid, when and if they shall make an aggregate assessment on the whole of the persons chargeable under such assessment, to duly apportion the aggregate sum assessed among the several persons included in such assessment, and to revise and correct such apportionment.

4th.—For regulating the proceedings before the Commissioners upon any appeal from any assess-

ment, and for enabling such Commissioners upon the allowance of any appeal, to make a new apportionment and distribution of the sums assessed.

5th.—Generally for effecting the said assessment, and for all matters properly incidental thereto.

2. Such regulations shall be published in the *Government Gazette* of the Presidency, Lieutenant-Governorship, or Province, in or nearest to which the said District, Town, Village, or Tract of country shall be situated, and shall also be published and notified by proclamation in the said District, Town, Village, or Tract in the manner usual therein.

3. Such regulations when so published and notified, shall be binding on the several persons who shall have been assessed under such order, and shall, as to such persons, have the force and effect of law.

CI. The sums assessed under Part X of the

Act shall be paid at the time and in the manner prescribed in the general provisions of this Act, except so far as the said order shall postpone the time, or modify or vary the manner of payment, in which case the said sums shall be paid at the time and in the manner directed by the said order.

CII. Upon any assessment being made under Part XI of this Act, the several provisions of this Act relating to the recovery of the Duties aforesaid, and the remedies

under Part XI, the several provisions of this Act relating to the recovery of the Duties aforesaid, and the remedies in respect thereof, and the penalties and forfeiture for any refusal or neglect to comply with any of the regulations of this Act, shall extend to the persons so assessed as last aforesaid, and to the property of such persons.

PART XII.

Exemptions and Deductions.

CIII. Any person who shall be charged or chargeable to any of the Duties Exemption of persons whose income is granted by this Act, either by assessment, or by way of deduction from any rent, annuity, yearly.

interest, or other annual payment to which he may be entitled, or shall have paid the same either by deduction or otherwise, and who shall prove before the Commissioners for general purposes, in the manner hereinafter mentioned, that the aggregate annual amount of his income, estimated according to the several Rules and directions of this Act, is less than Rupees 200, shall be exempted from the said Duties, and shall be entitled to be re-paid the amount of all deductions or payments on account thereof, in the manner hereinafter directed, except so much of such Duties as the person claiming such exemption shall or may be entitled to charge against any other person, or to deduct or retain from, or out of any payment to which such claimant may be or become liable.

CIV. Any person who shall be charged or chargeable as aforesaid to any

Exemption of persons from the Duty of 1 per cent, from excess above 2 per cent. or 3 per cent. Duty, whose income is less than 500 Rupees annually.

that his total income

from every source, although amounting to 200 Rupees or upwards, is less than 500 Rupees for the year of the assessment of his profits or gains, shall be exempted and relieved from the whole of the Duty of 1 Rupee in every 100 Rupees for local purposes mentioned in the 2nd Section of this Act, and from so much of the Duty of 3 Rupees in every 100 Rupees assessed upon, or paid by him, under the 1st Section of this Act, as shall exceed the rate of 2 Rupees for every 100 Rupees of his profits, and shall be entitled to be repaid the amount of all deductions or payments on account of the said Duty of 1 per cent., or of the excess of the said Duty of 3 per cent., from which he shall be so exempted as aforesaid, except as in the last preceding Section of this Act is excepted.

CV. 1. The exemption and relief in the said

Claims for exemption in the preceding 80th Section mentioned, and proceedings thereon shall be determined before Commissioners for general purposes.

where the claimants shall reside (whether such claimant shall be personally charged in such District or not).

2. Such exemption shall be proved, and such proceedings shall thereupon be had pursuant to and under the powers and provisions by which the Duties in Schedule II are herein directed to be ascertained and charged, and subject to the rules and directions hereinafter contained.

CVI. Every person claiming to be entitled to

Persons entitled to such exemptions shall deliver to the Assessor a statement, stating the source of income.

statements required by this Act, or within such further time as the Collector or Commissioners respectively shall for special cause assigned allow, deliver, or cause to be delivered to the Assessor of the District where such claimant shall reside, a notice of his claim for such exemption, together with a declaration and statement signed by such claimant and in such form as may be provided under the authority of this Act, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge against any other person, for or on account of the Duty made payable by this Act, or which he may have deducted or retained, or may be entitled to deduct or retain under the authority of this Act, from or out of any payment to which he may be or become liable.

2. Every Assessor shall be at liberty to peruse and examine and to take copies of, or extracts from every such declaration and statement under the like powers as in other cases.

CVII. The Assessor shall transmit such notice,

Assessor to transmit such statement to Collector, who shall allow the same, if not objected to by Assessor.

Collector, on just cause, shall allow to him to make such objection, and if the said Collector shall be satisfied with the justice of the said claim, the said Collector shall allow such claim of exemption or relief; and shall discharge, either wholly, or to the extent of such excess as aforesaid, as the case may require, the assessment made upon any property, or profits, or income of such person within the District of the said Collector.

CVIII. If it shall appear to the said Collector

Property of persons claiming such exemption in any other District shall be exempted on the certificate of the Collector, or by the Chief Revenue Authority of the Presidency, Lieutenant-Governorship, or Province, in such form as shall be provided under the

authority of this Act, the allowance of such exemption; and the said last-mentioned Chief Revenue Authority shall direct the assessment made upon any property or profits of such claimant, in any other District, to be discharged either wholly or to the extent of such excess, as aforesaid, as the case may require, and the same shall be discharged accordingly.

CIX. In case the Assessor shall object to any

If Assessor object to such exemption, the same shall be determined by Commissioners for general purposes.

declared or set forth in such declaration and statement as aforesaid, is not truly or fully declared or set forth therein in any specified particular, or in case the Collector shall not be satisfied with the justice of such claim, then and in such case the merits of such claim for exemption or relief shall be heard and determined before the Commissioners for general purposes, under and subject to such rules, regulations, and penalties, as appeals under this Act are directed to be heard and determined.

CX. If such claim shall be allowed on appeal as

If allowed an appeal, the Commissioners for general purposes shall grant and issue such certificates as aforesaid, and give all necessary directions consequent on such exemption and relief.

CXI. 1. If it shall be proved to the satisfaction of the Collector or of the

On proof that persons entitled to exemption have been charged with Duties by the deduction from any annuity, dividend, and rent, Commissioners to grant certificate thereof, which shall authorize the Collector to repay the amount of such Duties.

made by this Act; or that such person has been assessed and has paid such Duties in respect of any interest, annuity, dividend, pension, or stipend payable to him out of the public revenue, then and in such case it shall be lawful for the said Collector, or for the Commissioners for general purposes respectively, to certify what shall have been so proved before them to the Chief Revenue Author-